



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Dave Sears
DOCKET NO.: 16-03949.001-R-1
PARCEL NO.: 04-32-405-006

The parties of record before the Property Tax Appeal Board are Dave Sears, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$5,088
IMPR.: \$13,833
TOTAL: \$18,921

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of wood siding exterior construction with 952 square feet of living area. The dwelling was constructed in 1951. The home features a concrete slab foundation. The property has a 7,000 square foot site and is located in Waukegan, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on five comparable sales located in the same neighborhood code as the subject as assigned by the township assessor and within .28 of a mile of the subject property. The comparables have sites ranging in size from 3,002 to 8,442 square feet of land area. The comparables were described as one-story dwellings of wood siding exterior construction ranging in size from 816 to 964 square feet of living area. The dwellings were built from 1947 to 1969. One comparable features an unfinished basement, two

comparables each have a concrete slab foundation and two comparables each have a crawl space foundation. Four comparables each have central air conditioning and four comparables have garages ranging in size from 240 to 528 square feet of building area. The comparables sold from January 2014 to June 2016 for prices ranging from \$15,900 to \$77,000 or from \$18.40 to \$82.26 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,921. The subject's assessment reflects a market value of \$57,060 or \$59.94 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of the overvaluation argument, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject as assigned by the township assessor and within .30 of a mile of the subject property. The comparables have sites ranging in size from 7,200 to 7,800 square feet of land area. The comparables were described as one-story dwellings of wood siding exterior construction ranging in size from 900 to 1,080 square feet of living area. The dwellings were built from 1954 to 1964. One comparable features a crawl space foundation and three comparables each have an unfinished basement. Each comparable has a garage ranging in size from 264 to 488 square feet of building area. The comparables sold from December 2014 to June 2017 for prices ranging from \$54,000 to \$103,000 or from \$51.57 to \$101.38 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #1 and #2 that sold in January and May 2014 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board also gave less weight to the appellant's comparable #4 that has a superior basement foundation unlike the subject's concrete slab foundation. The Board gave reduced weight to the comparables submitted by the board of review due to their superior basement foundations and/or sale dates which are less proximate in time to the assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparable sales #3 and #5. These two comparables sold more proximate in time to the January 1, 2016 assessment date and are similar to the subject in location, dwelling size and design. These comparables sold in September 2015 and January 2016 for prices of \$35,001 and \$77,000 or \$42.89 and \$82.26 per

square foot of living area, including land. The subject's assessment reflects a market value of \$57,060 or \$59.94 per square foot of living area, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 23, 2019



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dave Sears, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085