



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

APPELLANT: William Benjamin
DOCKET NO.: 16-03950.001-R-1
PARCEL NO.: 04-32-409-049

The parties of record before the Property Tax Appeal Board are William Benjamin, 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: \$ 6,030
IMPR.: \$38,972
TOTAL: \$45,002

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 split-level dwelling of vinyl siding exterior construction with 1,076 square feet of above-grade living area. The dwelling was constructed in 2004. Features of the home include a finished lower level, central air conditioning and a 520 square foot garage. The property has a 8,394 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 this argument the appellant submitted information on three comparable sales located in close proximity to the subject. The comparable parcels range in size from 4,892 to 10,209 square feet of land area and have been improved with a one-story, a split-level and a tri-level dwelling of wood siding or vinyl siding exterior construction. The homes were built between 1989 and 2005 and range in size from 1,032 to 1,120 square feet of above-grade living area. The one-story dwelling has an

unfinished basement and the split-level and tri-level dwellings each have finished lower levels. Each home has central air conditioning and a garage ranging in size from 440 to 672 square feet of building area. The comparables sold between September 2014 and March 2015 for prices ranging from \$109,000 to \$144,900 or from \$105.62 to \$129.38 per square foot of above-grade 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 \$45,002. The subject's assessment reflects a market value of \$135,712 or \$126.13 per square foot of above-grade 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 its contention of the correct assessment the board of review submitted information on three comparable sales located from .66 to 1.39 miles from the subject property. The comparable parcels range in size from 8,412 to 35,719 square feet of land area and have each been improved with a split-level dwelling of wood siding exterior construction. The homes were built between 1977 and 1998 and range in size from 1,040 to 1,581 square feet of above-grade living area. Each dwelling has a finished lower level and comparable #3 also has an unfinished basement area. Two of the comparables have central air conditioning, two comparable each have a fireplace and two comparables each have a garage of 480 or 598 square feet of building area, respectively. The comparables sold between December 2014 and January 2016 for prices ranging from \$158,000 to \$187,000 or from \$118.28 to \$151.92 per square foot of above-grade living area, including land.

Based on the foregoing 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 a total of six comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparable #3 as this one-story dwelling differs in design from the subject's split-level design. The Board has also given reduced weight to board of review comparable #3 as this split-level dwelling is substantially larger than the subject dwelling that contains 1,040 square feet of above-grade living area.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #1 and #2. These four most similar comparables

were similar in design, size, age and other features to the subject property and sold between September 2014 and January 2016 for prices ranging from \$109,000 to \$174,900 or from \$105.62 to \$151.92 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$135,712 or \$126.13 per square foot of above-grade living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. While appellant's comparable #2 is highly similar to the subject property, the Board also recognizes that this sale occurred in November 2014 and the record depicts additional comparable sales that support the subject's current estimated market value based upon its assessment. In conclusion, based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

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

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