



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

APPELLANT: Dave Sears
DOCKET NO.: 16-03951.001-R-1
PARCEL NO.: 04-32-405-002

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: \$ 2,544
IMPR.: \$13,728
TOTAL: \$16,272

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 832 square feet of living area. The dwelling was constructed in 1950. Features of the home include a crawl-space foundation. The property has a 3,500 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located in close proximity to the subject and within the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 3,002 to 8,442 square feet of land area and have been improved with one-story dwellings with wood siding exterior construction. Each home was built between 1947 and 1969 and range in size from 816 to 964 square feet of living area. Comparable #4 has a full unfinished basement and the remaining five dwellings have either

concrete slab or crawl-space foundations. Four of the homes have central air conditioning and four of the comparables have garages ranging in size from 240 to 528 square feet of building area. The properties sold between January 2014 and 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 \$16,272. The subject's assessment reflects a market value of \$49,071 or \$58.98 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 its contention of the correct assessment the board of review submitted information on four comparable sales located in close proximity to the subject and two of which are within the same neighborhood code assigned by the assessor as the subject property. Board of review comparable #3 is the same property as appellant's comparable #5. The comparable parcels range in size from 6,137 to 8,382 square feet of land area and have been improved with one-story dwellings with wood siding exterior construction. Each home was built between 1947 and 1969 and range in size from 700 to 960 square feet of living area. Comparable #1 has a full unfinished basement and the remaining three dwellings have either concrete slab or crawl-space foundations. Two of the homes have central air conditioning and each of the comparables have garages ranging in size from 352 to 576 square feet of building area. The properties sold between March 2015 and January 2016 for prices ranging from \$70,000 to \$115,000 or from \$82.26 to \$119.79 per square foot of 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 eight comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 and board of review comparable #1 as each of these dwellings have full unfinished basements which are superior to the subject that has a crawl-space foundation.

The Board finds the remaining six comparable properties have varying degrees of similarity to the subject property. Each of these comparables is similar to the subject in design, exterior construction, age, size and foundation; several of the comparables are superior to the subject by

having a garage which is not a feature of the subject property. On this record, the appellant's comparable sales #1, #2, #3 and #5 along with board of review comparable sales #2, #3 and #4, where one property is common to both parties, are the most similar to the subject and the best indication of the subject's estimated market value. These comparables sold between January 2014 and January 2016 for prices ranging from \$15,900 to \$83,000 or from \$18.40 to \$100.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$49,071 or \$58.98 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for the superior garage amenity accompanying the majority of the comparables when compared to the subject, the Board finds that the subject which has a value at the lower end of the range is not overvalued and a reduction in the subject's assessment is not justified on this record.

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