



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

APPELLANT: David Suchy
DOCKET NO.: 16-03956.001-R-1
PARCEL NO.: 05-03-301-013

The parties of record before the Property Tax Appeal Board are David Suchy, 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: \$32,671
IMPR.: \$53,987
TOTAL: \$86,658

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 two-story single family dwelling with a wood siding exterior that contains 1,380 square feet of living area. The dwelling was built in 1999. Features of the home include a basement that is partially finished, central air conditioning and 2½ bathrooms. The property has a 9,788 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two, 1.5-story dwellings and one, 2-story dwelling with wood siding exteriors ranging in size from 1,551 to 1,930 square feet of living area. The dwellings were built from 1920 to 1988. Two comparables have basements with one being partially finished, two comparables have central air conditioning, two comparables each have one fireplace and each comparable has an attached or detached

garage ranging in size from 342 to 748 square feet of building area. The comparables have sites ranging in size from 11,238 to 24,934 square feet of land area and are located from .58 to 2.86 miles from the subject property. The sales occurred from April 2014 to August 2014 for prices ranging from \$237,500 to \$350,000 or from \$153.13 to \$204.71 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$80,492.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,658. The subject's assessment reflects a market value of \$261,333 or \$189.37 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, with one of the comparables having sold twice. The comparables are composed of two-story dwellings of wood siding exterior construction that range in size from 1,526 to 2,321 square feet of living area. The dwellings were constructed from 1948 to 2007. Each home has a basement with three being partially finished and central air conditioning. Two of the properties each have two fireplaces and two properties have garages with 1,038 and 625 square feet of building area, respectively. These properties have sites ranging in size from 7,309 to 36,011 square feet of land area and are located from .167 to .28 miles of the subject property. The sales occurred from July 2013 to February 2017 for prices ranging from \$280,000 to \$435,000 or from \$154.48 to \$222.80 per square foot of living area, including land. The board of review requested the subject's assessment be sustained.

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 record contains information on seven sales submitted by the parties to support their respective positions. The comparables are not particularly similar to the subject dwelling in age, size, style and/or features. Additionally, five of the sales sold in 2013 and 2014, not proximate in time to the assessment date at issue. The Board gives little weight to appellant's sale #3 due to its distant location from the subject property. The Board further finds appellant's comparable #2 as well as board of review comparables #2, #3 and #4 are significantly older than the subject property, which would require an upward adjustment for age to make them more equivalent to the subject property. These properties sold from July 2013 to February 2017 for prices ranging from \$280,000 to \$435,000 or from \$161.85 to \$222.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$261,333 or \$189.37 per square foot of living area, including land, which is below the overall price but within the range established by the best comparable sales in this record on a square foot basis. 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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