



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

APPELLANT: Richard Powers
DOCKET NO.: 16-03958.001-R-1
PARCEL NO.: 05-03-300-176

The parties of record before the Property Tax Appeal Board are Richard Powers, 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: \$1,826
IMPR.: \$24,961
TOTAL: \$26,787

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 condominium unit of wood siding exterior construction with 1,056 square feet of living area. The dwelling was constructed in 1979. Features of the unit include one full bath, central air conditioning, a fireplace and a 319 square foot garage. The property is located in Grant 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 within .10 of a mile of the subject. The comparables are described as one-story condominium units of wood siding exterior construction built in 1974 or 1979 with either 1,040 or 1,056 square feet of living area. Each comparable has one full bath and central air conditioning. One comparable has one fireplace and a 319 square foot garage. The comparables sold in August or October 2015 for prices ranging

from \$65,000 to \$80,000 or from \$62.50 to \$76.92 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,787. The subject's assessment reflects a market value of \$80,781 or \$76.50 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 response to the appellant's evidence, the board of review submitted a memo from the township assessor arguing that the appellant's comparables have no lake views unlike the subject's unobstructed lake view. The assessor also argued appellant's comparables #1 and #3 are in Phase I of the complex, which are older and have a different layout than the subject.

In support of the subject's assessment, the board of review submitted information on five comparable sales located within .046 of a mile of the subject. Comparables #1 and #2 have lake views while comparables #3, #4 and #5 have no lake views. The comparables are described as one-story condominium units of wood siding exterior construction with 1,056 square feet of living area. The dwellings were constructed in 1979. Each comparable has one full bath, central air conditioning, one fireplace and a 319 square foot garage. The comparables sold from April 2014 to September 2016 for prices ranging from \$75,000 to \$110,000 or from \$66.29 to \$104.17 per square foot of living area, including land. Board of review comparable #5 was submitted by the appellant as comparable #2. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted seven comparable sales for consideration which includes the parties' common comparable. The Board gave less weight to appellant's comparables #1, #2 and #3 and board of review comparables #3, #4, and #5 which do not have a lake view unlike the subject's unobstructed lake view.

The Board finds the best evidence of market value for the subject property to be the board of review comparables #1 and #2 which are most similar to the subject in location, dwelling size, design, age and features, with both having lake views. The comparables sold in September 2015 and September 2016 for prices of \$100,000 and \$110,000 or for \$94.70 and \$104.17 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$80,781 or \$76.50 per square foot of living area, including land, which is well supported by the best comparable sales in the record. Based on this record, the Board finds the subject's

estimated market value as reflected by its assessment is supported and 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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