



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

APPELLANT: Kevin Lenihan
DOCKET NO.: 16-04450.001-R-1
PARCEL NO.: 07-01-212-009

The parties of record before the Property Tax Appeal Board are Kevin Lenihan, the appellant; 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: \$5,640
IMPR.: \$43,746
TOTAL: \$49,386

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 single-family dwelling with wood siding construction containing 1,282 square feet of above ground living area. The dwelling was constructed in 1987. Features of the home include a finished lower level with 1,167 square feet, central air conditioning, one fireplace and an attached garage with 460 square feet of building area. The property has a 7,670 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an analysis composed of fifteen comparable sales improved with split-level or tri-level single-family dwellings.¹ The appellant's submission included four duplicate sales with sale #2 being the same property as #8, comparable #3 is the same property as #9,

¹ The analysis included five sets of 3 comparables. For ease of understanding the Property Tax Appeal Board has numbered the comparables from 1 through 15 beginning with set #1 and ending with set #5.

comparable #4 is the same property as #11, and comparable #5 is the same property as #14. The dwellings range in size from 1,004 to 1,452 square feet of above ground living area and were built from 1977 to 2006. Seven comparables have central air conditioning, three comparables each have one fireplace and eight comparables have garages ranging in size from 440 to 792 square feet of building area. The properties are located from 1.16 to 4.17 miles from the subject property. The sales occurred from January 2014 to December 2016 for prices ranging from \$10 to \$105,000 or from \$.01 to \$91.78 per square foot of above ground living area, including land. The appellant requested the subject's assessment be reduced to \$23,331 reflecting a market value of approximately \$70,000 or \$54.60 per square foot of above ground living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,386. The subject's assessment reflects a market value of \$148,932 or \$116.17 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 improved with two split-level and two tri-level style dwellings with wood siding exteriors that range in size from 1,056 to 1,324 square feet of above ground living area. The dwellings were constructed from 1978 to 1987. Each comparable has a finished lower level ranging in size from 576 to 1,200 square feet, central air conditioning, and a garage ranging in size from 576 to 816 square feet of building area. Two comparables each have one fireplace. The comparables are located from .661 to .831 miles from the subject property. The sales occurred from June 2014 to September 2016 for prices ranging from \$152,000 to \$202,000 or from \$126.67 to \$152.57 per square foot of living area, including land. The board of review requested the subject's assessment be sustained.

In rebuttal the appellant provided nine new comparable sales as well as the resubmission of comparables #4 through #6 and comparables #10 through #15. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code 1910.66(c). Pursuant to this rule, the Property Tax Appeal Board finds the nine new comparables provided by the appellant are improper rebuttal evidence and will not be considered in determining the correct assessment of the subject property.

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 best evidence of market value to be the comparables sales provided by the board of review. The board of review sales were more similar in location relative to the subject property than were the sales provided by the appellant. These properties were also similar to the subject in age, style, size and features. The board of review comparables sold for prices ranging from \$152,000 to \$202,000 or from \$126.67 to \$152.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$148,932 or \$116.17 per square foot of living area, including land, which is below the range established by the best comparable sales in this record demonstrating the subject property is not overvalued for assessment purposes. Less weight was given the appellant's comparable sales due to their more distant location from the subject property than were the board of review comparables. Only one of the appellant's comparables was located less than 2 miles from the subject property and this comparable sold for \$10, which does not appear to be representative of fair cash value when considering all the sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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: January 21, 2020



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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