



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

APPELLANT: Anton Engels
DOCKET NO.: 17-01209.001-R-1
PARCEL NO.: 07-04-201-001

The parties of record before the Property Tax Appeal Board are Anton Engels, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$23,392
IMPR.: \$95,560
TOTAL: \$118,952

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 2017 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 is improved with a one-story single-family dwelling of wood-siding exterior construction. The dwelling was built in 2003 and contains 2,358 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, and a fireplace. The property has an 818-square foot attached garage, along with an 816 square foot detached garage. The dwelling is situated on a 43,957 square foot site located in Wadsworth, Warren Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .15 of a mile to 1.93 miles from the subject. The comparables consist of one-story single-family dwellings of brick or wood-siding exterior construction situated on sites ranging in size from 7,893 to 42,485 square feet of land area. The dwellings were built in 1988 or 1999 and range in size from 1,846 to 2,214 square feet of

living area. The comparables each have full basements, one with finished area, central air conditioning, and a garage ranging in size from 420 to 664 square feet of building area. Two of the dwellings have either one or two fireplaces. The comparables sold from November 2015 to August 2016 for prices ranging from \$210,000 to \$275,000 or from \$96.46 to \$139.76 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$330,066 or \$139.98 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,952. The subject's assessment reflects a market value of approximately \$358,830 or \$152.18 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% 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, one of which was also submitted by the appellant. The comparables are located from .071 of a mile to 1.851 miles from the subject and two share the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings of brick or wood-siding exterior construction. They are situated on sites ranging in size from 39,824 to 42,845 square feet of land area. The homes were built from 1978 to 1988 and range in size from 1,712 to 2,114 square feet of living area. Three comparables have full basements, one with finished area; and one comparable features a partial basement with finished area. The comparables each have central air-conditioning and three comparables each have one fireplace. Three comparables have a garage ranging in size from 597 to 906 square feet of building area. One comparable has two attached garages containing a total of 1,173 square feet of building area. The comparables sold from May 2016 to April 2018 for prices ranging from \$258,000 to \$367,500 or from \$139.76 to \$186.92 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 no reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board, as one comparable was submitted by both parties. The Board gave less weight to appellant's comparables #1 and #3 which are located 1.93 and 1.3 miles from the subject. The Board gave less weight to board of review comparable #3 which is located 1.851 miles from the subject and board of review comparable #4 which is a smaller dwelling than the subject and sold in April 2018 which is less proximate in time to the January 2017 assessment date at issue and may not be reflective of the market value as of that time. Further, none of these four comparables are located in the same neighborhood as the subject.

The Board finds that board of review comparable #1 and the parties' common comparable, while having varying degrees of similarity to the subject, were the best comparables submitted in the record as they are located in closer proximity to the subject and have the same neighborhood code as the subject. These comparables sold in May and November 2016 for \$258,000 and \$349,900 or \$139.76 and \$171.52 per square foot, including land. The subject's assessment reflects an estimated market value of approximately \$358,830 or \$152.18, land included, which is supported by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject such as neither having a second garage, as does the subject, and their smaller dwelling size, older dwelling age, and/or basement finish, 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

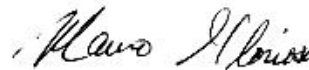
DISSENTING: _____

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:

April 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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