



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

APPELLANT: Edward Hauder
DOCKET NO.: 17-01597.001-R-1
PARCEL NO.: 07-04-405-008

The parties of record before the Property Tax Appeal Board are Edward Hauder, 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: \$33,660
IMPR.: \$140,031
TOTAL: \$173,691

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 consists of a two-story dwelling of wood siding construction with 4,790 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 860 square foot garage. The property has a 40,075 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from 3.01 to 3.27 miles from the subject property. The comparables have sites ranging in size from 10,000 to 13,068 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were built from 1997 to 2000. The dwellings range in size from 4,008 to 4,258 square feet of living area. Each comparable has a basement, with two having finished area; central air conditioning; one or two fireplaces and a

garage ranging in size from 420 to 480 square feet of building area. Five comparables sold from April 2016 to August 2016 for prices ranging from \$375,000 to \$407,500 or from \$93.56 to \$99.10 per square foot of living area, including land. The appellant did not report the sale date or the sale price for comparable #6. 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 \$173,691. The subject's assessment reflects an estimated market value of \$523,955 or \$109.39 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on eight comparable sales located within same subdivision and within .83 of a mile of the subject. The comparables have sites ranging in size from 40,001 to 77,533 of square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were built from 2005 to 2007. The dwellings range in size from 3,126 to 5,271 square feet of living area. The comparables each have a basement, with three having finished area; central air conditioning; one or three fireplaces and a garage ranging in size from 714 to 960 square feet of building area. The comparables sold from May 2015 to December 2017 for prices ranging from \$418,000 to \$685,000 or from \$109.48 to \$156.53 per square foot of living area, including land. Based on this 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 14 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables which are located over 3 miles from the subject property. In addition, the appellant failed to report the sale date and sale price of comparable #6. The Board also gave less weight to the board of review comparables #1, #4, #5, #7 and #8 due to their larger site size, significantly smaller dwelling size and/or dated sales in 2015 which are less likely to be reflective of market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of the subject's market value to be the board of review comparables #2, #3 and #6. These comparables sold proximate in time to the assessment date at issue and are located within the same subdivision as the subject. These comparables are similar to the subject in age and features, although two have superior finished basement areas, one has a larger dwelling size and one has a smaller dwelling size. The three comparables sold in June or July 2017 for prices ranging from \$616,500 to \$685,000 or from \$129.96 to \$149.17 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$523,955 or \$109.39 per square foot of living area, including land, which falls below the range established by the best comparables in the record. After considering adjustments to the

comparables for differences such as finished basement area and dwelling size when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, 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: May 26, 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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