



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

APPELLANT: Chris Zimmerman
DOCKET NO.: 17-01628.001-R-1
PARCEL NO.: 06-36-412-012

The parties of record before the Property Tax Appeal Board are Chris Zimmerman, 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: \$22,863
IMPR.: \$82,127
TOTAL: \$104,990

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 exterior construction with 2,309 square feet of living area. The dwelling was constructed in 1997. Features of the home include a partial unfinished basement, central air conditioning and a 506 square foot garage. The property has a 9,242 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales where comparables #5 and #6 are located in the same neighborhood code assigned by the assessor as the subject property. All comparables are located within .56 of a mile of the subject. The parcels range in size from 5,662 to 13,738 square feet of land area and have been improved with two-story dwellings of wood siding exterior construction. The homes were built between 1996 and 2005 and range in size from 2,154 to 2,325 square feet of living area. Features include full or partial basements where

the appellant reports based upon Multiple Listing Service (MLS) data that sale #6 has basement finished area. Each home has central air conditioning and four of the comparables have one or two fireplaces. Each comparable has a garage ranging in size from 400 to 528 square feet of building area. The comparables sold between March and December 2016 for prices ranging from \$250,000 to \$331,000 or from \$115.27 to \$143.35 per square foot of living area, including land. As part of the submission, the appellant reported based upon MLS data that comparables #3 and #5 had each been recently rehabbed in relation to their unchanged effective ages. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect a market value of \$302,481 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,990. The subject's assessment reflects a market value of \$316,712 or \$137.16 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 eight comparable sales, each of which is located in the same neighborhood code assigned by the assessor as the subject property. The parcels range in size from 8,532 to 14,956 square feet of land area and have been improved with two-story dwellings of vinyl or wood siding exterior construction. The homes were built between 1996 and 2001 and range in size from 2,034 to 2,619 square feet of living area. Features include full or partial basements, two of which have finished areas. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 690 square feet of building area. The comparables sold between September 2015 and June 2017 for prices ranging from \$279,500 to \$419,000 or from \$136.77 to \$186.11 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of thirteen comparable sales, with one common property presented by both, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #4 along with board of review comparables #1, #5 and #6 that are located from .31 to .56 of a mile from the subject property. The Board has also given reduced weight to board of review comparable #4 due to its finished basement area which is a superior feature when compared to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellant's comparable sale #5, appellant's comparable #6/board of review comparable #3 along with board of review comparable sales #2 and #7. These comparables are similar to the subject in location, age, size

and most features. These four most similar comparables sold between April 2016 and June 2017 for prices ranging from \$279,500 to \$386,000 or from \$137.41 to \$186.11 per square foot of living area, including land. In examining these four most similar comparables, the Board finds that board of review comparable #2 appears to be an outlier with the highest sale price and sale price per square foot, including land. The subject's assessment reflects a market value of \$316,712 or \$137.16 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by three of the four most similar comparables in the record. 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: 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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