



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

APPELLANT: Paul Schwebel
DOCKET NO.: 17-01658.001-R-1
PARCEL NO.: 06-26-101-003

The parties of record before the Property Tax Appeal Board are Paul Schwebel, 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: \$15,536
IMPR.: \$61,145
TOTAL: \$76,681

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 vinyl exterior construction with 2,178 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning and a two-car garage with 484 square feet of building area. The property has an 8,276 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 three comparable sales located from 1.35 miles to 1.38 miles from the subject property. These comparables are located in the subject's neighborhood code as assigned by the township assessor. The comparables are improved with two-story dwellings of vinyl siding exterior construction that ranged in size from 2,222 to 2,344 square feet of living area. The dwellings were constructed from 1986 to 1989. The site sizes ranged from 10,454 to

13,068 square feet of land area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging from 400 to 575 square feet of building area. The comparables sold from February to May 2017 for prices ranging from \$236,000 to \$249,000 or from \$100.68 to \$112.06 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$72,592.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,681. The subject's assessment reflects a market value of \$231,315 or \$106.21 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 located within 1.369 miles from the subject property. These comparables are located in the subject's neighborhood code as assigned by the township assessor. Two comparables were also utilized by the appellant. The comparables are improved with two-story dwellings of vinyl siding exterior construction that ranged in size from 2,222 to 2,391 square feet of living area. The dwellings were constructed from 1986 to 1994. The site sizes ranged from 10,454 to 12,632 square feet of land area. Each comparable has a basement with one comparable having finished area, central air conditioning, a fireplace and a garage ranging in size from 400 to 822 square feet of building area. The comparables sold from February 2017 to May 2018 for prices ranging from \$245,000 to \$280,000 or from \$107.46 to \$122.27 per square foot of living area, land included. Based on this evidence, the board of review requested that the 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 five comparables were submitted by both parties in support of their respective position, with two comparables being common to both parties. The Board gave less weight to the board of review's comparable #1 due to its finished basement which differs from the subject. The Board gave less weight to the board of review's comparable #4 based on a sale date occurring in July 2018 which is less proximate in time to the assessment date at issue, thus less likely to be indicative of the subject's market value as of January 1, 2017.

The Board finds the best evidence of market value to be the remaining comparables. The appellant's comparables #3 and #2 is also board of review's comparables #2 and #3, respectively. These comparables have varying degrees of similarity when compared to the subject in location, site size, design, dwelling size, age and features. These most similar comparables sold for prices ranging from \$236,000 to \$249,000 or from \$100.68 to \$112.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$231,315 or \$106.21 per

square foot of living area, including land, which falls below the range established by the best comparable sales in this record in terms of overall value but within the range on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. 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: July 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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