



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

APPELLANT: Duane Bennett  
DOCKET NO.: 17-01665.001-R-1  
PARCEL NO.: 06-24-406-004

The parties of record before the Property Tax Appeal Board are Duane Bennett, 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:** \$5,929  
**IMPR.:** \$67,863  
**TOTAL:** \$73,792

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 detached dwelling with a finished attic of vinyl siding exterior construction with 2,083 square feet of living area. The subject is a "New Haven Model." The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage with 560 square feet of building area. The property has a 5,850 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 within 0.09 of a mile from the subject property. The comparables were improved with two-story attached dwellings with vinyl siding exterior construction that ranged in size from 1,749 to 1,837 square feet of living area. The dwellings were constructed in 1997 and 2000. The site sizes ranged from 1,742 to 3,920

square feet of land area. Each comparable has an unfinished basement, central air conditioning and a garage ranging from 424 to 441 square feet of building area. The comparables sold from March 2016 to April 2017 for prices ranging from \$163,250 to \$198,000 or from \$92.54 to \$110.80 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$67,690.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,792. The subject's assessment reflects a market value of \$222,600 or \$106.87 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 0.091 of a mile from the subject property, two of which were also utilized by the appellant. Board of review comparables #2 and #4 are the same properties as appellant's comparables #3 and #1, respectively. The comparables are improved with two-story dwellings of vinyl siding exterior construction that ranged in size from 1,787 to 2,028 square feet of living area. Comparable #1 is a detached dwelling and a "New Haven Model" like the subject property. The dwellings were constructed from 1995 to 2000. The site sizes ranged from 1,742 to 5,850 square feet of land area. Each comparable has a basement with one comparable having finished area, central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 400 to 480 square feet of building area. The comparables sold from March 2016 to July 2017 for prices ranging from \$170,000 to \$270,000 or from \$92.54 to \$133.14 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 parties submitted five suggested comparables sales for the Board's consideration with two comparables common to both parties. The Board gave less weight to board of review comparable #3 which has a finished basement unlike the subject.

The Board finds the best evidence of market value to be the remaining comparables. The comparables have varying degrees of similarity to the subject in location, dwelling size, design, age and features. The comparables sold for prices ranging from \$163,250 to \$270,000 or from \$92.54 to \$133.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$222,600 or \$106.87 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. The Board places the greatest weight on the board of review's comparable #1 which is at the high end of the range, but the only detached dwelling and same "model type" as the subject. After considering

adjustments to the comparables for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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



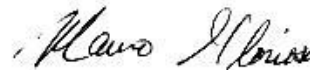
Member

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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COUNTY

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