



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

APPELLANT: Michael Andrews
DOCKET NO.: 17-01695.001-R-1
PARCEL NO.: 06-34-200-085

The parties of record before the Property Tax Appeal Board are Michael Andrews, 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 **a reduction** 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: \$23,981
IMPR.: \$57,039
TOTAL: \$81,020

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 split-level dwelling of wood siding exterior construction with 1,602 square feet of living area. The dwelling was constructed in 1961. Features of the home include an unfinished lower-level, central air conditioning, a fireplace and a 580 square foot attached carport.¹ The property has a 16,675 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 eight comparable sales located within 1.09 miles from the subject property. The comparables are improved with three, one-story dwellings, two, tri-level dwellings and three, split-level dwellings of brick or vinyl siding exterior construction. The comparables range in size from 1,360 to 1,860 square feet of living area and were built from

¹ Some of the descriptive information was obtained from the property record card submitted by the board of review.

1953 to 1976. The comparables have varying degrees of similarity to the subject. The sales occurred from December 2015 to November 2016 for prices ranging from or from \$185,000 to \$230,000 or from \$112.33 to \$149.38 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$72,350.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,353. The subject's assessment reflects a market value of \$251,442 or \$156.96 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.

The board of review asserted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-03583.001-R-1 in which the subject's assessment was reduced to \$68,326. The board of review indicated that 2015 was the first year of the general assessment cycle in Avon Township where the subject property is located. It further explained that the equalization factor for Avon Township for 2016 was 1.0946 and the township equalization factor for 2017 was 1.0833. The board of review explained that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the 2016 and 2017 equalization factors were applied to the 2015 assessment as determined by the Property Tax Appeal Board to arrive at the 2017 assessment of \$81,020.

In further support of the assessment the board of review provided data on six comparables, in which two comparables were also utilized by the appellant. Board of review's comparables #5 and #6 are also the appellant's comparables #7 and #5, respectively. These comparables are improved with four, tri-level dwellings and two, split-level dwellings of brick or vinyl siding exterior construction that range in size from 1,456 to 1,842 square feet of living area and were built from 1950 to 1972. The comparables have varying degrees of similarity to the subject. Comparables #4 through #6 sold from June 2016 to June 2018 for prices ranging from \$217,400 to \$230,000 or from \$146.96 to \$149.35 per square foot of living area, including land.

Based on the evidence, the board of review requests that the Property Tax Appeal Board reduce the subject property's assessment to \$81,020 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-03583.001-R-1 in which a decision was issued reducing the subject's assessment to \$68,326. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 and 2017 tax years are within the same general assessment period and equalization factors of 1.0946 and 1.0833 were applied in Avon Township in 2016 and 2017, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's finds the assessment as established by decision for the 2015 tax year should be carried forward through the 2017 tax year subject only to the equalization factors applied in 2016 and 2017. For these reasons the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted to reflect Board's prior 2015 decision of \$68,326 plus the application of the Avon Township equalization factors of 1.0946 and 1.0833.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains 12 comparables submitted by the parties to support their respective arguments, which includes two shared comparables. The Board gives less weight to appellant's comparables #1, #2, #3, #4 and #6 as well as board of review comparable #4 as these properties are a one-story or tri-level design when compared to the subject's split-level design. The board gave no weight to the board of review's comparables #1 through #3. These three comparables provided assessment information and did not address the appellant's market value argument. The three remaining comparables, which includes the shared comparables, are relatively similar to the subject property with the exception that each is improved with a smaller dwelling with a smaller site than the subject property suggesting upward adjustments would be appropriate to the comparables to make them more equivalent to the subject property. These properties sold from August 2016 to June 2017 for prices ranging from \$215,100 to \$230,000 or from \$146.96 to \$149.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$243,084 or \$151.74² per square foot of living area, land included, which is a higher overall value and square foot of living area, land included, due to its larger dwelling and site size in relation to these comparables. The Board finds the comparables demonstrate the subject property is not overvalued for assessment purposes after the reduction.

² This figure is after reduction based on Section 16-185 of the Property Tax Code.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Andrews, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085