



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

APPELLANT: James Tanner
DOCKET NO.: 17-01699.001-R-1
PARCEL NO.: 06-35-107-035

The parties of record before the Property Tax Appeal Board are James Tanner, 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: \$20,455
IMPR.: \$59,136
TOTAL: \$79,591

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 2.0-story dwelling of vinyl siding exterior construction with 1,764 square feet of living area. The dwelling was constructed in 1936 and has an effective age of 1936. Features of the home include an unfinished full basement, a fireplace and a 240 square foot attached garage. The property has a 12,240 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 four comparable sales located within 0.59 of a mile from the subject property. The comparable sites range in size from 5,663 to 14,323 square feet of land area and are improved with 2.0-story dwellings of vinyl siding exterior construction that range in size from 1,566 to 1,936 square feet of living area. The homes were built from 1900 to 1931. Effective ages of comparables range from 1934 to 1969. Three comparables have an unfinished

basement and one comparable has a crawl space foundation. Comparable #3 has central air conditioning and comparable #4 has a fireplace. Three comparables have a garage ranging in size from 336 to 484 square feet of building area. The comparables sold from November 2015 to May 2017 for prices ranging from \$120,000 to \$250,000 or from \$76.63 to \$152.63 per square foot of living area, land included. The appellant's submission included Multiple Listing Service (MLS) sheets for comparables #2 through #4 which provided descriptions of each property's condition/updates. Based on this evidence, the appellant requested the subject's assessment be reduced to \$68,789.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,591. The subject's assessment reflects a market value of \$240,094 or \$136.11 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 approximately 0.33 of a mile from the subject property. Board of review comparable #4 is the same property as appellant comparable #4. The comparables have sites that range from 7,405 to 17,424 square feet of land area and are improved with three, 2.0-story and one, 1.5-story dwellings of wood or vinyl siding exterior construction that range in size from 1,408 to 2,202 square feet of living area. The homes were built from 1917 to 1929. Effective ages were not included for board of review comparables. Each comparable has a basement, two with finished area, two comparables have central air conditioning, three comparables have a fireplace and each comparable has a garage ranging in size from 216 to 484 square feet of building area. The homes sold from August 2016 to September 2017 for prices ranging from \$250,000 to \$395,000 or from \$152.63 to \$205.26 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's 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 record contains six comparable sales for the Board's consideration where one comparable is common to both parties. The Board gave little weight to appellant's comparable #2 which is advertised as a duplex property in the MLS sheet provided by the appellant. The Board gave little weight to the appellant's comparable #3 which has a significantly newer effective age due to updates and an addition. The Board also gave less weight to the board of review comparable #2 which differs in design from the subject and comparable #3 which has a smaller site size, larger dwelling size and larger basement area when compared to the subject. The Board finds the best evidence of market value to be appellant's comparables #1 and #4/board of review comparable #4 along with board of review comparable #1 which are more similar in location,

site size, design, dwelling size and most features when compared to the subject. The Board recognizes that appellant's comparable #1 sold prior to 2016, however, since it's sale date is approximately 13 months prior to the assessment date and the sale has a similar effective age as the subject, this sale is considered appropriate for inclusion. These three comparables sold from November 2015 to July 2017 for prices ranging from \$120,000 to \$289,000 or from \$76.63 to \$205.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$240,094 or \$136.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering necessary adjustments to the comparables for difference from the subject, 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: August 18, 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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