



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

APPELLANT: Bohdon Chalus
DOCKET NO.: 17-01701.001-R-1
PARCEL NO.: 06-29-310-005

The parties of record before the Property Tax Appeal Board are Bohdon Chalus, 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: \$15,178
IMPR.: \$47,216
TOTAL: \$62,394

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 siding exterior construction with 1,920 square feet of living area. The dwelling was constructed in 1995. Features of the home include a finished full basement, central air conditioning and a 620 square foot attached garage. The property has a 11,330 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.15 of a mile from the subject property. The comparables have sites that range in size from 9,032 to 12,918 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 1,920 to 2,144 square feet of living area. The homes were built from 1994 to 1997. Each comparable has a basement, four with finished area, central air conditioning and a

garage ranging in size from 400 to 640 square feet of building area. Four of the comparables also have a fireplace. The comparables sold from March 2016 to May 2017 for prices ranging from \$135,000 to \$199,900 or from \$70.31 to \$98.38 per square foot of living area, land included. The appellant also submitted Multiple Listing Service (MLS) sheets for comparable sales #3, #4 and #5 which include descriptions of the properties including finished basement area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$62,394.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,558. The subject's assessment reflects a market value of \$206,811 or \$107.71 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 three comparable sales located within approximately 0.14 of a mile from the subject property. The comparables have sites that range in size from 9,054 to 10,055 square feet of land area and are improved with two-story dwellings of wood or vinyl siding exterior construction that have 1,867 or 2,032 square feet of living area. The homes were built from 1995 to 1998. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage with 420 or 620 square feet of building area. The comparables sold from March 2015 to May 2017 for prices ranging from \$207,000 to \$222,000 or from \$101.87 to \$112.48 per square foot of living area, land included.

The board of review also submitted the Sales Ratio Report for the subject's neighborhood code and stated that the subject's neighborhood assessment is below the statutory assessment level of 33.33%. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparables for the Board's consideration. The Board gave less weight to appellant's sales #1 and #2 which appear to be outliers with per square foot sale prices significantly lower than other comparables in the record. The Board gave little weight to the board of review comparables due to comparables #1 and #2 having unfinished basements compared to the subject's finished basement and comparable #3 which sold in 2015 too remote in time to be indicative of the subject's market value as of the January 1, 2017 assessment date. The Board finds the best evidence of market value to be appellant's comparables #3, #4 and #5 which are more similar in location, age, design, dwelling size, finished basement and most features when compared to the subject. These most similar comparables sold from June 2016 to

May 2017 for prices ranging from \$187,000 to \$199,900 or from \$90.95 to \$98.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$207,811 or \$107.71 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment equivalent to the request 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: 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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