



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

APPELLANT: Dale Bracher
DOCKET NO.: 17-01717.001-R-1
PARCEL NO.: 11-06-400-012

The parties of record before the Property Tax Appeal Board are Dale Bracher, 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: \$30,576
IMPR.: \$39,396
TOTAL: \$69,972

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 one-story dwelling of brick exterior construction with 1,144 square feet of living area. The dwelling was constructed in 1958. Features of the home include a full basement, central air conditioning, a detached 480 square foot garage and a 2,016 square foot machine shed. The property has a 223,092 square foot site and is located in Grayslake, Libertyville 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 from .7 of a mile to 2.26-miles from the subject property. The comparable parcels range in size from 8,772 to 39,519 square feet of land area. Each parcel has been improved with a one-story dwelling of wood siding exterior construction. The dwellings were built from 1951 to 1977 and range in size from 1,041 to 1,305 square feet of living area. Each comparable has a full basement, two of which have

finished areas. Four of the comparables have central air conditioning, one comparable has a fireplace and four of the comparables have garages ranging in size from 288 to 638 square feet of building area. The comparables sold from June 2015 to March 2017 for prices ranging from \$115,000 to \$182,000 or from \$94.11 to \$139.46 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect a total assessment of \$60,626 which would reflect a market value of \$181,896 or \$159.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,972. The subject's assessment reflects a market value of \$211,077 or \$184.51 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 response to the appellant's evidence, the board of review noted that the appellant's comparable parcels were from 82.3% to 96.1% smaller than the subject parcel that contains 223,092 square feet of land area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .139 of a mile to 3.557-miles from the subject property. The comparable parcels range in size from 67,954 to 432,668 square feet of land area and have each been improved with one-story dwelling of wood siding exterior construction. The homes were built from 1956 to 2002 and range in size from 1,208 to 3,110 square feet of living area. Each dwelling features a basement, central air conditioning, one or two fireplaces and two of the comparables each have a garage of 440 and 1,200 square feet of building area. Comparable #3 based on its property record card has a 1,200 square foot pole building. The comparables sold from July 2014 to June 2018 for prices ranging from \$412,000 to \$775,000 or from \$132.48 to \$641.58 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellant's comparables which, while somewhat similar to the subject in age and dwelling size, lack any level of similarity to the subject in terms of land area.

The Board finds the best evidence of market value on this limited record to be the board of review comparable sales which present varying degrees of similarity to the subject in land area, age and/or dwelling size. These most similar comparables sold from July 2014 to June 2018 for prices ranging from \$412,000 to \$775,000 or from \$132.48 to \$641.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$211,077 or \$184.51 per square foot of living area, including land, which is below the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. After considering adjustments to these comparables for differences in land area, age, dwelling size and/or other features, 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: September 15, 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

Dale Bracher, 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