



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

APPELLANT: Ronald Becker
DOCKET NO.: 17-01931.001-R-1
PARCEL NO.: 11-33-119-007

The parties of record before the Property Tax Appeal Board are Ronald Becker, 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: \$36,559
IMPR.: \$55,615
TOTAL: \$92,174

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 wood siding exterior construction with 1,654 square feet of living area. The dwelling was constructed in 2002. Features of the home include a concrete slab foundation, central air conditioning and a 450 square foot garage. The property is located in Vernon Hills, Libertyville 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 in the same neighborhood as the subject and within .17 of a mile of the subject property. The comparables consist of one-story dwellings of wood siding exterior construction containing 1,654 or 1,904 square feet of living area. The dwellings were each constructed in 2002. The appellant did not disclose the foundation types of the comparables. Each comparable features central air conditioning, one fireplace and a garage containing 400 or 450 square feet of building area. The comparables sold

from September 2015 to August 2016 for prices ranging from \$255,000 to \$295,000 or from \$136.55 to \$154.94 per square foot of living area, including land. The appellant's grid analysis disclosed the subject property was purchased on November 23, 2016 for a price of \$262,000 or \$158.40 per square foot of living area, including land and included a copy of a settlement statement associated with the October 2015 purchase of a property located at 1888, Sawgrass St., Vernon Hills for a price of \$780,000, which does not appear to be a part of this appeal. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,174. The subject's assessment reflects a market value of \$278,051 or \$168.11 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 in the same neighborhood as the subject and within .11 of a mile of the subject property. The comparables were improved with two, one-story dwellings and two, two-story dwellings of wood siding exterior construction ranging in size from 1,654 to 1,822 square feet of living area. The dwellings were constructed in 2002 or 2003. Each comparable features a concrete slab foundation, central air conditioning and a garage containing 400 or 450 square feet of building area. One comparable has a fireplace. The comparables sold from March 2016 to December 2017 for prices ranging from \$287,000 to \$310,000 or from \$165.51 to \$176.54 per square foot of living area, including land. As part of their submission, the board of review provided a copy of the PTAX-203 Real Estate Transfer Declaration associated with the subject's November 2016 purchase for a price of \$262,000, disclosing the subject was not advertised for sale. Based on this evidence, the board of review requested confirmation of the subject's 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 no reduction in the subject's assessment is warranted.

The Board gave little weight to the subject's November 2016 sale price. The Board finds the PTAX-203 Real Estate Transfer Declaration submitted by the board of review disclosed the subject was not advertised for sale, which is one of the key fundamental elements of an arm's-length transaction reflective of market value.

The parties submitted seven comparable sales for the Board's consideration. The board gave less weight to the appellant's comparable sales due to differences in dwelling size and/or date of sale in September or December 2015, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date. The Board also gave less weight to

board of review comparables #3 and #4 as they each have a dissimilar two-story design when compared to the subject's one-story design.

The Board finds the best evidence of market value to be comparables #1 and #2 submitted by the board of review. These two comparables are located in the same neighborhood as the subject and are identical to the subject in dwelling size, design, age and features. The comparables sold in December and May 2017 for prices of \$290,000 and \$292,000 or for \$175.33 and \$176.54 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$278,051 or \$168.11 per square foot of living area, land included, which is supported by the best comparable sales in the record. After considering any necessary 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.

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: April 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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