



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

APPELLANT: John Graham
DOCKET NO.: 17-01957.001-R-1
PARCEL NO.: 02-27-406-025

The parties of record before the Property Tax Appeal Board are John Graham, 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: \$25,862
IMPR.: \$92,460
TOTAL: \$118,322

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 is improved with a two-story dwelling of brick and vinyl exterior containing 3,486 square feet of living area. The dwelling is 11 years old and features an unfinished basement, central air conditioning, three fireplaces and a three-car garage. The property has a 13,277-square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report estimating the subject property had a market value of \$355,000 as of January 1, 2017. The appraisal was prepared by Joseph R. Herchenbach, a certified residential real estate appraiser. In estimating the market value of the subject property, the appellant's appraiser developed the sales comparison approach to value using three

¹ Some of the subject's descriptive data was drawn from the property record card submitted by the board of review.

comparable sales located within four blocks of the subject property. The properties are improved with two-story, single family dwellings of brick and vinyl exteriors that contained either 3,462 or 3,482 square feet of living area. Each dwelling was 11 years old, and features an unfinished basement and a 3-car garage. The sales occurred in either July 2016 or March 2017 for prices ranging from \$365,000 to \$380,000 or from \$104.82 to \$109.76 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$352,000 to \$360,000 and arrived at an estimated value of \$355,000.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$110,862, which would reflect an approximate market value of \$332,619 at the statutory level of assessment of 33.33%. The appellant did not offer any additional evidence to support his requested assessment which is below the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,322. The subject's assessment reflects an estimated market value of \$356,929 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 a narrative report asserting that the board of review reduced the subject's assessment for the 2017 tax year to reflect the appellant's appraiser's value conclusion at the statutory level of assessment of 33.33%. The board of review further argued that the appellant had requested an assessment amount which reflects a market value that is below that of the value opinion by his own appraiser without offering additional evidence in support of that request. The board of review submission also included a copy of the board of review decision lowering the appellant's assessment and a copy of the subject's property record card.

Based on this evidence and argument, the board of review requested that no change be made to 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 a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of market value to be the appraisal report submitted by the appellant. The Board further finds that the appraiser relied on the sales comparison approach to value and utilized credible data to arrive at an estimated value conclusion based on a well-reasoned analysis of the data. Each comparable sale presented was described with appropriate adjustments made to them when compared to the subject. The Board finds that the appraiser's final value conclusion for the subject property of \$355,000 as of the assessment date at issue to be well-reasoned and persuasive. Furthermore, the board of review decision to lower the subject's assessment to reflect the appraised value using the statutory level of assessment of

33.33% is supported by the only evidence in this record. Therefore, based on this evidence, the Board finds that the appellant did not prove by a preponderance of the evidence that the subject property is overvalued and, therefore, 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: May 26, 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

John Graham, 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