



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

APPELLANT: Kelly Dane
DOCKET NO.: 17-01984.001-R-1
PARCEL NO.: 09-02-303-005

The parties of record before the Property Tax Appeal Board are Kelly Dane, 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: \$18,227
IMPR.: \$46,452
TOTAL: \$64,679

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 1,798 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished full basement, central air conditioning and a 378 square foot garage. The property has a 6,382 square foot site and is located in Volo, Wauconda 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 .03 to .64 of a mile from the subject property, three of which are located within the subject's subdivision. The comparables have sites ranging in size from 6,878 to 9,483 square feet of land area. The comparables consist of two-story dwellings of vinyl siding exterior construction with 1,782 or 2,160 square feet of living area. The dwellings were constructed in either 2007 or 2014. Comparable #2 features a concrete slab foundation and the four remaining comparables each

have a full or partial unfinished basement. Each comparable has central air conditioning and a garage containing 378 or 400 square feet of building area. The comparables sold from March 2015 to August 2016 for prices ranging from \$167,000 to \$229,990 or from \$77.31 to \$106.48 per square foot of living area, including land. 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 \$64,679. The subject's assessment reflects a market value of \$195,110 or \$108.52 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 a grid analysis and property record cards of three comparable sales located within the subject's subdivision and within .368 of a mile from the subject property with one comparable also being used by the appellant. Board of review comparable #3 is the same property as the appellant's comparable #2. The comparables have sites ranging in size from 7,802 to 8,594 square feet of land area. The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 1,782 to 2,160 square feet of living area. The dwellings were constructed in either 2007 or 2009. Comparable #2 features an unfinished partial basement and the two remaining comparables each have a concrete slab foundation. Each comparable has central air conditioning and a garage that ranges in size from 378 to 598 square feet of building area. The comparables sold in August 2016 and August 2017 for prices ranging from \$202,000 to \$229,000 or from \$97.22 to \$113.36 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be sustained.

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 parties submitted seven suggested comparable sales for the Board's consideration with one comparable common to both parties. The board gave less weight to the appellant's comparables #1, #3 and #5 with sales that occurred in 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 the appellant's comparables #4 and #5 as their dwellings are newer in age and they are located outside of the subject's subdivision.

The Board finds the best evidence of market value to be the three comparables submitted by the board of review, which includes the parties' common comparable. These three comparables are similar to the subject in location, dwelling size, design and age, though comparables #2 and #3 have slightly larger dwelling sizes and comparables #1 and #3 have concrete slab foundations, unlike the subject with an unfinished partial basement. They sold in August 2016 and August

2017 for prices ranging from \$202,000 to \$229,000 or from \$97.22 to \$113.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$195,110 or \$108.52 per square foot of living area, land included, which falls below the overall price range established by the best comparable sales in the record but within the range on a square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject such as dwelling size and foundation, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment 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: October 20, 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

Kelly Dane, 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