



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

APPELLANT: Edward Spaw
DOCKET NO.: 17-01996.001-R-1
PARCEL NO.: 09-01-105-013

The parties of record before the Property Tax Appeal Board are Edward Spaw, 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: \$24,855
IMPR.: \$75,035
TOTAL: \$99,890

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 2,937 square feet of living area. The dwelling was constructed in 2007. Features of the home include a finished basement, central air conditioning, a fireplace and an attached 556 square foot garage. The property has an 8,703 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, three of which are located in the same neighborhood code assigned by the assessor as the subject property. The comparables are located from .09 to .29 of a mile from the subject. The comparables are improved with two-story dwellings with vinyl siding exteriors. The dwellings were built between 2007 and 2014 and range in size from 2,731 to 3,313 square feet of living area. Each comparable has a basement,

one of which has finished area, central air conditioning and a garage ranging in size from 396 to 638 square feet of building area. Three of the comparables each have a fireplace. The comparables sold between January 2016 and April 2017 for prices ranging from \$244,000 to \$340,000 or from \$87.99 to \$102.63 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment that would reflect a market value of \$276,079 or \$94.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,890. The subject's assessment reflects a market value of \$301,327 or \$102.60 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 submitted a memorandum pointing out that appellant's comparables #1 and #2 are located in the "Lancaster South" neighborhood whereas the subject is located in the "Lancaster North" neighborhood.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the "Lancaster North" neighborhood and within .308 of a mile from the subject. Board of review comparable #1 is the same property as appellant's comparable #5. The comparables are improved with two-story dwellings with vinyl siding exteriors. The dwellings were built between 2006 and 2011 and range in size from 2,504 to 3,313 square feet of living area. Each comparable has a basement, two of which have finished areas, central air conditioning, a fireplace and a garage ranging in size from 400 to 638 square feet of building area. The comparables sold between January and August 2016 for prices ranging from \$285,170 to \$340,000 or from \$102.63 to \$115.42 per square foot of living area, including land.

Based on this evidence and argument, 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales, with one common property presented by both parties, to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject property. Due to the subject's finished basement, greater weight shall be afforded to the common comparable and board of review comparable #2, each of which have substantial finished basement areas like the subject.

The eight comparables sold between January 2016 and April 2017 for prices ranging from \$244,000 to \$340,000 or from \$87.99 to \$115.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$301,327 or \$102.60 per square foot of living area, including land, which is within the overall market range of the comparable sales and below the per-square-foot range established by best comparables. The estimated market value of the subject in this record is particularly well-supported by the two comparables with finished basement areas. Based on this evidence, 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: 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

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