



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

APPELLANT: Kris Sasin
DOCKET NO.: 17-02012.001-R-1
PARCEL NO.: 09-04-112-018

The parties of record before the Property Tax Appeal Board are Kris Sasin, 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: \$25,721
IMPR.: \$47,201
TOTAL: \$72,922

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 vinyl siding exterior construction with 2,050 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 420 square foot garage.¹ The property has a 7,405 square foot site and is located in Lakemoor, Wauconda 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 between .02 of a mile and 2.5 miles from the subject property. The comparables have sites ranging in size from 7,405 to 11,003 square feet of land area and are improved with one-story dwellings of vinyl siding

¹ The Board finds the subject property has central air conditioning as shown in the property record card provided by the board of review.

exterior construction that range in size from 2,050 to 2,426 square feet of living area. The dwellings were constructed from 2003 to 2014. Each comparable features an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 420 to 618 square feet of building area. The comparables sold in either May 2015 or November 2016 for prices ranging from \$200,000 to \$257,500 or from \$82.44 to \$118.39 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 \$72,922. The subject's assessment reflects a market value of \$219,976 or \$107.31 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 from .02 of a mile to 2.4 miles from the subject property, one of which was also utilized by the appellant. Board of review comparable #1 and the appellant's comparable #4 are the same property. The comparables were improved with one-story dwellings of vinyl or wood siding exterior construction ranging in size from 1,775 to 2,050 square feet of living area. The dwellings were constructed from 2003 to 2013. Each comparable features a basement with one having finished area, central air conditioning and a garage ranging in size from 400 to 483 square feet of building area. Two comparables have one fireplace each. The comparables sold from May 2015 to August 2016 for prices ranging from \$207,500 to \$245,000 or from \$101.22 to \$138.03 per square foot of living area, including land. The board of review provided property record cards of the subject and the comparables, along with a copy of the PTAX-203 Real Estate Transfer Declaration associated with the sale of comparable #4. 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 parties submitted six comparable sales for the Board's consideration with one comparable being utilized by both parties. The board gave less weight to the appellant's comparable #2 due to its larger dwelling when compared to the subject. The Board also gave less weight to board of review comparable #1 which has a finished basement area unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3, which includes the one common comparable, along with board of review comparables #2 and #3. These four comparables are similar to the subject in dwelling size, design, age and features. These comparables sold from May 2015 to November 2016 for prices ranging from \$207,500 to \$257,500 or from \$101.22 to \$125.33 per square foot of living area, including land, respectively.

The subject's assessment reflects a market value of \$219,976 or \$107.31 per square foot of living area, land included, which falls within the range established 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: 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

Kris Sasin, 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