



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

APPELLANT: Jeff Chandler
DOCKET NO.: 17-02016.001-R-1
PARCEL NO.: 08-16-405-009

The parties of record before the Property Tax Appeal Board are Jeff Chandler, 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: \$6,690
IMPR.: \$20,474
TOTAL: \$27,164

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 duplex multi-family dwelling of aluminum exterior construction with 1,299 square feet of living area. The dwelling was constructed in 1920. Features of the home include an unfinished basement and a 380 square foot garage. The property has a 7,026 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same neighborhood as the subject property and within .5 of a mile of the subject. The comparables have sites ranging in size from 4,691 to 10,131 square feet of land area and are improved with two-story dwellings of asbestos or wood siding exterior construction that range in size from 1,392 to 1,728 square feet of living area. The dwellings were constructed in either 1901 or 1903. Each comparable

features an unfinished basement, one comparable has a fireplace and three comparables each have a garage ranging in size from 216 to 480 square feet of building area. The comparables sold from May 2016 to March 2017 for prices ranging from \$65,000 to \$89,900 or from \$43.98 to \$55.91 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 \$27,164. The subject's assessment reflects a market value of \$81,943 or \$63.08 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 noting that only appellant's comparable #1 was a multi-family dwelling like the subject with the remaining comparables presented by the appellant being single-family dwellings. The board of review also noted differences in lot size and dwelling size between the subject and appellant's comparable #1.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales, where the properties identified as comparables #1 and #4 are the same property. The comparables are located within 2.184-miles of the subject property and comparable #1/#4 has the same neighborhood code assigned by the assessor as the subject property. The comparables have sites ranging in size from 4,757 to 19,460 square feet of land area and are improved with two-story duplex or triplex dwellings of asbestos, aluminum or wood siding exterior construction. The dwellings range in size from 1,228 to 1,592 square feet of living area and were constructed from 1901 to 1914. Each comparable features an unfinished basement and four comparables each have a garage or garages ranging in size from 200 or 672 square feet of building area; comparable #3 has two detached garages. The comparables sold from October 2014 to March 2017 for prices ranging from \$65,000 to \$127,000 or from \$52.93 to \$97.54 per square foot of living area, including land. The board of review also provided property record cards of the subject and the comparables. 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 a reduction in the subject's assessment is not warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board has given reduced weight to appellant's comparables #2, #3 and #4 as these were reportedly single-family dwellings as compared to the subject's duplex multi-family design. The Board also gave less weight to the board of review comparables #2 and #5 which sold in 2014 and 2015, respectively, as these dates of sale are less proximate in time than other sales in the record. The Board also

gave less weight to board of review comparable #3 which differs from the subject in that it is a triplex dwelling and features significantly more garage area.

The Board finds the best evidence of market value to be the appellant's comparable #1 along with board of review comparables #1/#4, #6 and #7. These four comparables are similar to the subject in location, dwelling size, duplex design, age and/or features. They sold from April 2016 to March 2017 for prices ranging from \$70,000 to \$95,000 or from \$43.98 to \$59.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$81,943 or \$63.08 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record in terms of overall value and slightly above the range on a per-square-foot basis. 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

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