



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

APPELLANT: Don Winther
DOCKET NO.: 17-02056.001-R-1
PARCEL NO.: 09-25-100-030

The parties of record before the Property Tax Appeal Board are Don Winther, 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: \$45,472
IMPR.: \$56,076
TOTAL: \$101,548

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 split-level wood-sided dwelling containing 1,276 square feet of living area that was constructed in 1974. Features of the home include a partially finished lower level containing 1,146 square feet of finished area. Other features include central air conditioning and a fireplace. The home is situated on a waterfront lot containing 13,484 square feet of land area and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable sales located from .60 of a mile to 1.75 miles from the subject property. The appellant reported parcels consist of waterfront lots ranging in size from 12,839 to 45,240 square feet of land area and are improved with one-story, tri-level or split-level dwellings of brick, wood-siding or vinyl-siding exterior construction ranging in size from 1,252 to 2,046 square feet of above-grade living area. The homes were built

from 1959 to 1973 with comparable #1 having an effective age of 1963. Two dwellings each feature a lower level with one having finished area; each home also has one or two fireplaces; two dwellings have central air conditioning; and two homes each have a garage containing either 484 or 525 square feet of building area. The sales of the comparables occurred from October 2014 to April 2017 for prices ranging from \$228,000 to \$375,000 or from \$162.21 to \$183.28 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$89,311 to reflect a market value of \$267,960 or \$210.00 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 \$101,548. The subject's assessment reflects a market value of approximately \$306,329 or \$240.07 per square foot of living area, land included, when applying 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 three comparable sales located from .258 to .763 of a mile from the subject property. The parcels each have waterfront access and are improved with one-story, tri-level or split-level dwellings of aluminum-siding or wood-siding exterior construction that range in size from 816 to 1,268 square feet of living area. The dwellings were constructed from 1967 to 1987 on lots ranging in size from 5,408 to 7,062 square feet of land area. The comparables each feature a lower level with two having finished areas; each home also has central air conditioning and a garage containing from 320 to 572 square feet of building area; one home has a fireplace. The sales of the comparables occurred from May 2017 to July 2018 for prices ranging from \$250,000 to \$324,900 or from \$256.23 to \$306.37 per square foot of living area, including land. The board of review submission also includes copies of Multiple Listing Service (MLS) sheets for its comparables and property record cards for the subject and two of its comparables.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #3 and board of review comparable #1 due to their dissimilar one-story designs when compared to the subject's split-level design. Additionally, appellant's comparable sale #1 received reduced weight as its sale in October 2014 was 26 months removed from the subject's January 1, 2017

assessment date at issue and less likely to reflect the subject's market value as of that assessment date.

The parties' remaining three comparables are relatively similar to the subject in terms of physical proximity to the subject, lot size, design, age, foundation, and most features. However, each of these comparables have a garage amenity which the subject lacks, and appellant's comparable #2 lacks the central air conditioning feature, unlike the subject, which requires appropriate adjustments to make these comparables more equivalent to the subject. The best comparables in this record sold for prices ranging from \$250,000 to \$375,000 or from \$183.28 to \$306.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$306,329 or \$240.07 per square foot of living area, land included, which is within the range established by the best comparable sales in this record.

After considering adjustments to the comparables for differences in some features and/or amenities, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that based on this evidence, the subject's estimated market value as reflected by its 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: June 16, 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

Don Winther, 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