



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

APPELLANT: Kerry Triggs
DOCKET NO.: 17-02058.001-R-1
PARCEL NO.: 09-25-104-056

The parties of record before the Property Tax Appeal Board are Kerry Triggs, 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: \$16,068
IMPR.: \$127,030
TOTAL: \$143,098

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 2-story dwelling of wood siding exterior construction with 3,276 square feet of living area. The dwelling was constructed in 2011. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 792 square foot garage. The property has a 4,501 square foot site and is located in 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 .06 of a mile to 1.64 miles from the subject. The comparables are described as 2-story dwellings of vinyl siding exterior construction ranging in size from 1,780 to 3,608 square feet of living area. The dwellings were constructed from 1942 to 2007 on sites ranging in size from 4,501 to 16,902 square feet of land area. Comparable #1 has an effective age of 1995. Four comparables have

basements, with two having finished area; one comparable has a crawl space foundation; each comparable has central air conditioning; and four comparables have one or two fireplaces and a garage ranging in size from 462 to 840 square feet of building area. The comparables sold from December 2014 to December 2016 for prices ranging from \$170,000 to \$443,750 or from \$41.96 to \$122.99 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,098. The subject's assessment reflects a market value of \$431,668 or \$131.77 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 the subject's assessment, the board of review submitted information on three comparable sales located from .158 of a mile to 1.852 miles from the subject. The comparables are described as 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,963 to 3,492 square feet of living area. The dwellings were constructed from 2003 to 2015 and have sites ranging in size from 13,502 to 42,767 square feet of land area. Two comparables have a basement with finished area; one comparable has a crawl space foundation; two comparables each have one or two fireplaces; and each comparable has central air conditioning and a garage ranging in size from 559 to 952 square feet of living area. The comparables sold in June 2014 or September 2016 for prices ranging from \$422,500 to \$498,750 or from \$120.99 to \$168.33 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 warranted.

The Board finds the parties submitted eight comparable sales to support their respective positions, none of which are particularly similar to the subject due to differences in dwelling size, lot size, location, foundation type and/or sale dates not proximate in time to the assessment date at issue. Nevertheless, the Board gave less weight to the appellant's comparables #1, #2 and #4 along with board of review comparable #3 due to their dissimilar age, considerably smaller dwelling size and/or dated sales in 2014 or 2015 which are not proximate in time to the subject's January 1, 2017 valuation date.

The Board finds the parties' remaining comparables sold proximate in time to the subject's assessment date at issue and are similar to the subject in dwelling size and age. They sold from July 2016 to December 2016 for prices ranging from \$125,000 to \$485,000 or from \$41.96 to \$142.73 per square foot of living area, including land. Excluding appellant's comparable #3 which appears to be an outlier, yields a tighter value range from \$292,500 to \$485,000 or from

\$107.54 to \$142.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$431,668 or \$131.77 per square foot of living area, including land, which falls within the range established by the more similar comparable sales in the record. After considering necessary adjustments to the comparables for differences including features such as basement foundation, basement finish and lot size when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject was overvalued. Therefore, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kerry Triggs, 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