



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

APPELLANT: William Nettelhorst
DOCKET NO.: 17-02101.001-R-1
PARCEL NO.: 13-35-203-007

The parties of record before the Property Tax Appeal Board are William Nettelhorst, 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: \$27,874
IMPR.: \$102,673
TOTAL: \$130,547

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 single-family dwelling of wood siding exterior construction with 2,474 square feet of living area. The dwelling was constructed in 1977 and has a reported effective age of 1987. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 756 square foot garage. The property has a 28,810 square foot site and is located in Barrington, Cuba 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 from 1.01 to 3.67-miles from the subject property. Each comparable is described as having the same neighborhood code assigned by the assessor as the subject property. The parcels range in size from 98,010 to 213,275 square feet of land area and have each been improved with a two-story dwelling of brick or wood siding exterior construction. The homes were built between 1971 and 1976 and range in

size from 2,588 to 2,951 square feet of living area. Each comparable has a basement, two of which have finished areas. Features include one or two fireplaces and a garage ranging in size from 483 to 659 square feet of building area. Two of the homes have central air conditioning. The comparables sold between April 2015 and May 2017 for prices ranging from \$420,000 to \$550,000 or from \$142.32 to \$211.38 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$120,802 which would reflect a market value of \$362,442 or \$146.50 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 \$130,547. The subject's assessment reflects a market value of \$393,807 or \$159.18 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 noted that the subject property is unincorporated and right next to the village. Furthermore, the appellant's comparables are distant from the subject with appellant's comparables #1 and #3 being 5-acre parcels.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales described as being in the incorporated village and within .72 of a mile from the subject. The comparable parcels range in size from 10,190 to 28,864 square feet of land area and are improved with two-story dwellings of vinyl, wood or aluminum siding exteriors. The dwellings were built between 1965 and 1990 and range in size from 2,288 to 2,600 square feet of living area. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 459 to 1,174 square feet of building area. The comparables sold between April 2015 and July 2016 for prices ranging from \$405,000 to \$455,000 or from \$155.77 to \$198.86 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 six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to their distant locations from the subject, substantially larger lot sizes when compared to the subject and/or larger dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of market value to be the board of review comparable sales which are more proximate in location to the subject, bracket the subject in age, size and present similar foundations and features. The Board recognizes the primary difference between the subject and the board of review comparables is that each comparable has a superior feature of a finished basement which is not an amenity of the subject; this difference would require downward adjustments to the comparables to make them more similar to the subject property's unfinished basement. The board of review comparables sold between April 2015 and July 2016 for prices ranging from \$405,000 to \$455,000 or from \$155.77 to \$198.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$393,807 or \$159.18 per square foot of living area, including land, which is below the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. After considering adjustments to the comparables for differences in characteristics such as age, size and/or finished basement feature, the subject's estimated market value based on its assessment appears to be supported and the Board finds a reduction in the subject's assessment is not justified on this record.

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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