



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

APPELLANT: Ronald M. & Laurie Perz
DOCKET NO.: 17-02141.001-R-1
PARCEL NO.: 04-05-307-011

The parties of record before the Property Tax Appeal Board are Ronald M. and Laurie Perz, the appellants, 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: \$14,048
IMPR.: \$64,247
TOTAL: \$78,295

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling of wood siding exterior construction with 2,164 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, and an attached garage with 598 square feet of building area. The property also has a detached garage with 768 square feet of building area. The property has a 47,044 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on ten comparable sales improved with one, 1.5-story dwelling and nine, two-story dwellings with wood or vinyl siding exteriors ranging in size from 1,828 to 2,580 square feet of living area. The homes were built from 1986 to 2005. Each comparable has a basement with three having finished area, nine have central air conditioning, seven

comparables each have one fireplace, and each comparable has an attached garage ranging in size from 465 to 782 square feet of building area. Comparable #10 also has an additional detached garage with 624 square feet of building area. The comparables have sites ranging in size from 12,750 to 40,425 square feet of land area. These properties sold from July 2015 to April 2017 for prices ranging from \$175,000 to \$235,000 or from \$71.76 to \$102.71 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$69,241.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,295. The subject's assessment reflects a market value of \$236,184 or \$109.14 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 three comparable sales improved with 2-story dwellings with wood or vinyl siding exteriors ranging in size from 2043 to 2,214 square feet of living area. The dwellings were built from 1990 to 1994. Each comparable has an unfinished basement, central air conditioning, and an attached garage ranging in size from 483 to 552 square feet of building area. Two comparables each have one fireplace and comparable #2 has an additional detached garage with 832 square feet of building area. The comparables have sites ranging in size from 10,879 to 41,382 square feet of land area. The sales occurred from August 2016 to December 2016 for prices ranging from \$210,000 to \$245,000 or from \$99.81 to \$112.58 per square foot of living area, including land. The board of review requested the assessment be sustained.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains thirteen comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellants' comparable #1 due to the larger dwelling size relative to the subject property, comparable #4 due to its larger dwelling size relative to the subject dwelling and finished basement area, comparable #6 due to age and finished basement area, comparable #7 due to age and more distant location, and comparable #9 due to its finished basement area. The Board finds the best comparables in the record to be appellants' sales #2, #3, #5, #8 and #10 as well as the comparable sales submitted by the board of review. These properties were relatively similar to the subject in age, size and features with the exception only two have the additional detached garage as does the subject property. These properties sold for prices ranging from \$185,000 to \$245,000 or from \$82.74 to \$110.93 per square foot of living area, land included. The subject's assessment reflects a market value of \$236,184 or \$109.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported considering the subject property has an

additional detached garage that six of these comparables do not have. Based on this evidence the Board finds 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



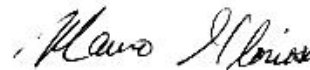
Member

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: April 21, 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

Ronald M and Laurie Perz, 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