



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

APPELLANT: Ed Gabriel
DOCKET NO.: 17-02314.001-R-1
PARCEL NO.: 14-17-104-001

The parties of record before the Property Tax Appeal Board are Ed Gabriel, 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: \$18,191
IMPR.: \$64,840
TOTAL: \$83,031

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 one-story single-family dwelling of wood siding exterior construction with 1,566 square feet of living area. The dwelling was constructed in 1956. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, an attached 572 square foot garage and a 760 square foot in-ground swimming pool. The property has a 21,535 square foot site and is located in Lake Zurich, Ela 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 .51 of a mile to 1.41-miles from the subject property. One of the comparables has the same neighborhood code assigned by the assessor as the subject. The comparable parcels range in size from 7,312 to 9,300 square feet of land area and have been improved with one-story dwellings of brick or

wood siding exterior construction. The homes were built between 1953 and 1962 and range in size from 1,326 to 1,361 square feet of living area. Two of the comparables have full basements, one of which is reportedly partially finished based on a Multiple Listing Service (MLS) data sheet. Each home has central air conditioning and two of the comparables have garages of 352 and 486 square feet. The comparables sold from April 2015 to April 2016 for prices ranging from \$125,000 to \$204,500 or from \$91.84 to \$154.22 per square foot of living area, including land. The appellant further noted comparable #3 according to the MLS sheet has been completely remodeled.

Based on this evidence, the appellant requested a total assessment of \$76,726 which would reflect a market value of \$230,201 or \$147.00 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 \$83,031. The subject's assessment reflects a market value of \$250,471 or \$159.94 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 five comparable sales located within .554 of a mile from the subject property. Four of the comparables have the same neighborhood code assigned by the assessor as the subject. The comparable parcels range in size from 6,496 to 11,658 square feet of land area and have been improved with one-story dwellings of brick or wood siding exterior construction. The homes were built between 1953 and 1967 and range in size from 1,344 to 1,615 square feet of living area. Three of the comparables have full or partial unfinished basements. Each home has central air conditioning; one comparable has a fireplace; and each of the comparables has a garage ranging in size from 340 to 600 square feet of building area. The comparables sold from March 2016 to September 2017 for prices ranging from \$200,000 to \$343,000 or from \$136.99 to \$239.02 per square foot of living area, including land.

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 due to their distant locations from the subject and their dates of sale in 2015 which is more remote in time to the valuation date at issue than other sales in the record. The Board has also given reduced weight to appellant's comparable #1 and board of review

comparable #2 which each appear to be outliers in their respective low and high sales prices as compared to the remaining sales in the record. In addition, both appellant's comparable #1 and board of review comparables #3 and #5 differ in foundation when compared to the subject's partial basement foundation and have thus been given reduced weight in the Board's analysis.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #4. Each of these properties are similar to the subject in location, design, age, size, foundation and some features although neither of these comparables have an in-ground swimming pool like the subject property. These most similar comparables sold in March 2016 and June 2017 for prices of \$225,000 and \$255,000 or for \$139.32 and \$184.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$250,471 or \$159.94 per square foot of living area, including land, which is bracketed by the best comparable sales in this record despite that the subject has a pool feature which is not present in the comparables. 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: 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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