



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

APPELLANT: Gene Huxhold
DOCKET NO.: 17-02417.001-R-1
PARCEL NO.: 13-02-104-017

The parties of record before the Property Tax Appeal Board are Gene Huxhold, 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: \$45,703
IMPR.: \$212,605
TOTAL: \$258,308

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 is improved with a two-story dwelling of brick exterior construction containing 4,998 square feet of living area. The dwelling was built in 1996. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and a garage with 1,100 square feet of building area. The property has a 57,935 square foot site and is located in Tower Lakes, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one, 1.75-story dwelling and three, two-story dwellings that range in size from 4,053 to 5,684 square feet of living area. The homes were built from 1977 to 1991. Each comparable has a basement with finished area, central air conditioning, two or four fireplaces and an attached garage ranging in size from 672 to 1,028 square feet of building area. Comparable #4 also has a detached garage

with 900 square feet of building area. The comparables have sites ranging in size from 39,906 to 85,813 square feet of land area and are located from .60 to 1.19 miles from the subject property. The sales occurred from March 2016 to March 2017 for prices ranging from \$530,000 to \$630,000 or from \$101.16 to \$146.19 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$246,544.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$258,308. The subject's assessment reflects a market value of \$779,210 or \$155.90 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.

The board of review stated the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-02730.001-R-1 year in which the subject's assessment was reduced to \$249,975. The board of review indicated that 2015 was the first year of the general assessment cycle in Cuba Township where the subject property is located. It further explained that the equalization factor for Cuba Township for 2016 and 2017 were 1.0662 and 1.0392, respectively. The board of review explained that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) if the 2016 and 2017 equalization factors were applied to the 2015 assessment as determined by the Property Tax Appeal Board the 2017 assessment of the subject property would be \$276,974, which is greater than the subject's assessment.

To further support the assessment the board of review submitted information on three comparable sales improved with two-story dwellings with brick or wood siding exteriors ranging in size from 4,672 to 4,818 square feet of living area. The comparables were built from 1989 to 1994. Each comparable has a basement with two having finished area, central air conditioning, two to four fireplaces and an attached garage ranging in size from 736 to 1,028 square feet of building area. Comparable #2 has an additional detached garage with 900 square feet of building area. These properties have sites ranging in size from 48,294 to 172,219 square feet of land area. The sales occurred from May to November 2016 for prices ranging from \$630,000 to \$950,000 or from \$134.85 to \$201.10 per square foot of living area, including land.

Based on this evidence 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-02730.001-R-1 in which a decision was issued reducing the subject's assessment to \$249,975. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 and 2017 tax years are in the same general assessment period and equalization factors of 1.0662 and 1.0392 were applied in Cuba Township in 2016 and 2017, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, if the Property Tax Appeal Board's assessment as established by decision for the 2015 tax year is carried forward through the 2017 tax year subject only to the equalization factors applied 2016 and 2017 as required by the Property Tax Code, the assessment would be \$276,974. Following the directives of section 16-185 of the Property Tax Code results in an assessment that is greater than the assessment established in the final decision issued by the Lake County Board of Review.

Additionally, the Board finds the comparable sales in the record demonstrate the subject property is not overvalued.

Therefore, after considering the dictates of section 16-185 of the Property Tax Code and the comparable sales in this record, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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: 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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