



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

APPELLANT: John Gaughan
DOCKET NO.: 17-02465.001-R-1
PARCEL NO.: 15-30-102-017

The parties of record before the Property Tax Appeal Board are John Gaughan, 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: \$54,881
IMPR.: \$153,581
TOTAL: \$208,462

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 1.5-story brick dwelling containing 3,794 square feet of living area that was constructed in 1979. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and an 814-square foot detached garage. The home also features a gazebo, an 1,830-square foot concrete patio, a shed and an 845-square foot inground swimming pool. The dwelling is situated on a 62,291 square foot lot and is located in Long Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located from .70 to 1.27 miles from the subject, none of which have the same neighborhood code as the subject. The dwellings were built from 1979 to 1987 and consist of part one-story and part two-story brick single-family dwellings. The houses range in size from 3,748 to 4,299 square feet of living area and are situated on sites

ranging in size from 40,086 to 45,182 square feet of land area. The dwellings each have a basement, two with finished area, central air conditioning, one or two fireplaces, and an attached garage containing 781 to 990 square feet of building area. Each comparable has a concrete patio or deck. One comparable features an inground swimming pool. These comparables sold from May to December 2016 for prices ranging from \$504,000 to \$635,000 or from \$134.47 to \$153.94 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,462. The subject's assessment reflects a market value of approximately \$628,845 or \$165.75 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 a grid analysis and property record cards containing information on the subject and seven comparable sales. The comparables are located from .122 to .917 of a mile from the subject, two of which have the same neighborhood code as the subject. The dwellings consist of part one-story and two-story brick or wood-sided single-family dwellings situated on sites containing from 45,270 to 80,586 square feet of land area. The homes were built from 1979 to 1989 and range in size from 3,321 to 3,821 square feet of living area. The comparables each have a finished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 704 to 1,056 square feet of building area. Three of the comparables each have a gazebo, one of which also features a hot tub. The comparables sold from April 2016 to August 2018 for prices ranging from \$590,000 to \$740,000 or from \$163.95 to \$208.00 per square foot of living area, including land. Based on the foregoing 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 twelve comparable sales, none of which are particularly similar to the subject, to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables #1, #3 and #5 which are each located over one mile distant from the subject. The Board also gave less weight to board of review comparables #1, #2 and #5 which sold 16 to 20 months after the January 1, 2017 assessment date at issue and are thus less likely to be reflective of the subject's market value as of that date.

The Board finds that appellant's comparables #2 and #4 and board of review comparables #3, #4, #6 and #7, while having varying degrees of similarity to the subject, were the best comparables submitted in the record in terms of location, design, size and most features. These comparables

sold from April 2016 to June 2017 for prices ranging from \$567,500 to \$740,000 or from \$137.02 to \$202.36 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$628,845 or \$165.75 per square foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for any differences from the subject such as lot size, basement finishes, lack of inground swimming pool and/or gazebo, the Board finds the subject's assessed value appears to be supported and no reduction in the subject's assessment is 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



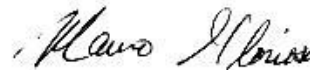
Member

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: July 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

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