



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

APPELLANT: Turgay Kaya
DOCKET NO.: 17-02473.001-R-1
PARCEL NO.: 15-17-301-005

The parties of record before the Property Tax Appeal Board are Turgay Kaya, 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: \$38,401
IMPR.: \$148,247
TOTAL: \$186,648

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 dwelling of brick exterior construction with 3,187 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached 910 square foot garage. The property has a 43,560 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparable sales located within .84 of a mile from the subject and where comparables #4 and #9 share the same neighborhood code with the subject as assigned by the assessor. The comparables consist of two-story dwellings of brick or wood siding exterior construction that range in size from 2,904 to 3,576 square feet of living area. The dwellings were constructed from 1984 to 1989. Each comparable has a full or partial basement,

three of which have finished areas. The homes feature central air conditioning and a garage ranging in size from 483 to 859 square feet of building area. Eight of the homes have from one to three fireplaces. The comparables have sites ranging in size from 43,560 to 98,446 square feet of land area. Comparables #4 and #9 each feature a gazebo and comparables #7 and #8 each have in-ground swimming pools. The comparables sold from April 2015 to June 2017 for prices ranging from \$427,500 to \$579,000 or from \$139.86 to \$180.97 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reduction to \$162,521 which would reflect a market value of \$487,612 or \$153.00 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 \$186,648. The subject's assessment reflects a market value of \$563,041 or \$176.67 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 seven comparable sales located within .673 of a mile from the subject and where comparable #3 shares the same neighborhood code with the subject as assigned by the assessor. The comparables consist of two-story dwellings of brick or wood siding exterior construction that range in size from 2,885 to 3,378 square feet of living area. The dwellings were constructed from 1985 to 1989. Each comparable has a basement, five of which have finished areas. The homes feature central air conditioning, a fireplace and a garage ranging in size from 405 to 884 square feet of building area. The comparables have sites ranging in size from 10,010 to 46,609 square feet of land area. Comparable #6 features a gazebo and comparables #2 and #4 each have in-ground swimming pools. The comparables sold from May 2017 to September 2018 for prices ranging from \$532,000 to \$620,000 or from \$166.97 to \$205.70 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 sixteen comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #5 through #9 along with board of review comparables #1 through #4 and #6 and #7 due to the dates of sale being remote from the January 1, 2017

valuation date and/or the comparables having in-ground pools which is not a feature of the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #4 along with board of review comparable sale #5. The comparables have varying degrees of similarity to the subject in location, size, age and/or features. These most similar comparables sold between July 2016 and June 2017 for prices ranging from \$427,500 to \$560,000 or from \$139.86 to \$185.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$563,041 or \$176.67 per square foot of living area, including land, which is above 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 giving due consideration to adjustments to the comparables for differences such as the subject's larger basement size and larger garage, the Board finds the appellant did not establish by a preponderance of the evidence that the subject is overvalued and 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: June 16, 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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