



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

APPELLANT: Ceylan Kaya
DOCKET NO.: 17-02482.001-R-1
PARCEL NO.: 15-18-203-002

The parties of record before the Property Tax Appeal Board are Ceylan 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: \$42,719
IMPR.: \$171,042
TOTAL: \$213,761

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 part one-story and part two-story, frame, single-family dwelling built in 1988. The dwelling contains 3,198 square feet of living area. Features of the home include a full finished basement, central air-conditioning, two fireplaces, and a 1,056-square foot attached garage. The home features 4.2 bathrooms. The dwelling is situated on a 43,560 square foot site 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 four comparable sales located from .42 of a mile to 1.43 miles from the subject, only one of which has the same neighborhood code as the subject. The comparables consist of one, two-story and three, part one-story and part two-story brick or frame single-family dwellings situated on sites ranging from 43,560 to 83,635 square feet of land area. The dwellings were built from 1985 to 1987 and range in size from 2,904 to 3,352 square feet of

living area. According to the grid analysis, the comparables each have a full or partial basement, three with finished area, central air conditioning, and a garage ranging in size from 483 to 2,068 square feet of building area. Three of the comparables each have one or two fireplaces. Appellant's counsel also submitted a listing sheet for the sale of comparable #3 which states that it was recently rehabbed. The homes feature 2.1 to 4.0 bathrooms. The comparables sold from June 2015 to September 2016 for prices ranging from \$427,500 to \$520,000 or from \$147.21 to \$167.97 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$527,672 or \$165.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,761. The subject's assessment reflects a market value of approximately \$644,830 or \$201.64 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. The dwellings are located from .463 to .634 of a mile, one of which has the same neighborhood code as the subject. The comparables consist of one, one-story and two, part one-story and part two-story, brick, single-family dwellings situated on sites containing 21,500 to 54,810 square feet of land area. The homes were built from 1987 to 1990 and range in size from 2,946 to 3,443 square feet of living area. The dwellings have full basements, one with finished area, central air-conditioning, one or two fireplaces, and garages ranging in size from 720 to 884 square feet of building area. The comparables have 2.1 or 3.0 bathrooms. The comparables sold from August 2016 to June 2018 for prices ranging from \$606,000 to \$670,000 or from \$194.60 to \$206.47 per square foot of living area, land included. 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The parties' comparables have varying degrees of similarity to the subject and several are not located in close proximity to the subject property and/or have dated sales in relation to the January 1, 2017 assessment date at issue. The Board gave less weight to appellant's comparables #1, #2 and #4 which are each located over one mile distant from the subject and in a different neighborhood than the subject. The Board also gave less weight to board of review comparables #1 and #3 which are located in different neighborhoods than the subject and, further, as comparable #3 differs from the subject property in design and is situated on a lot half the size of the subject's lot.

The Board finds that appellant's comparable #3 and board of review comparable #2, while having varying degrees of similarity to the subject, are the best comparables submitted in the record and are located in the same neighborhood as and in close proximity to the subject. These comparables sold for \$490,000 and \$606,000 or \$167.41 and \$205.70 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$644,830 or \$201.64 per square foot of living area, land included, which is supported by the best comparable sales in the record after making adjustments to the comparables for differences from the subject in features such bathroom count, basement finish, exterior finish, and/or garage size. Based on this evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's is over-assessed and no reduction in the subject's assessment is 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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