



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

APPELLANT: Judd Sager
DOCKET NO.: 17-02550.001-R-1
PARCEL NO.: 15-16-102-010

The parties of record before the Property Tax Appeal Board are Judd Sager, 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: \$23,708
IMPR.: \$195,959
TOTAL: \$219,667

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 and wood siding exterior construction with 3,926 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 684 square foot garage. The property has a 12,459 square foot site and is located in Vernon Hills, Vernon 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 located within .12 of a mile of the subject property. The comparables have sites ranging in size from 10,000 to 20,829 square feet of land area. The comparables consist of two-story dwellings of Dryvit stucco, brick or wood siding exterior construction ranging in size from 3,688 to 4,204 square feet of living area. The dwellings were constructed from 1990 to 1992. Each comparable features a basement with

finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 462 to 894 square feet of building area.¹ The comparables sold from March 2016 to May 2017 for prices ranging from \$632,000 to \$725,000 or from \$158.18 to \$179.54 per square foot of living area, including land. The appellant provided the Multiple Listing Service sheet associated with the sale of comparable #1. 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 \$219,667. The subject's assessment reflects a market value of \$662,646 or \$168.78 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 four comparable sales located within .11 of a mile of the subject property with three comparables also used by the appellant. The comparables have sites ranging in size from 10,000 to 20,829 square feet of land area. The comparables were improved with two-story dwellings of Dryvit stucco, brick or wood siding exterior construction ranging in size from 3,688 to 4,062 square feet of living area. The dwellings were constructed from 1990 to 1993. Each comparable features a basement with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 596 to 894 square feet of building area. The comparables sold from March 2016 to October 2017 for prices ranging from \$632,000 to \$725,000 or from \$171.37 to \$179.54 per square foot of living area, including land. The board of review provided property record cards of the subject and the comparables. 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 no reduction in the subject's assessment is warranted.

The parties submitted five comparable properties for the Board's consideration, with three comparables being utilized by both parties, one of which has two reported sales. The board gave less weight to the appellant's comparable #4/board of review comparable #1 due to its larger lot size when compared to the subject.

The Board finds the best evidence of market value to be the remaining four comparables submitted by the parties. These comparables are similar to the subject in location, dwelling size, design and age, although each has a finished basement which differs from the subject. The comparables sold from July 2016 to October 2017 for prices ranging from \$632,000 to \$720,000

¹ The board of review provided property record cards of appellant's comparables #2 through #4 which described the dwellings as having finished basements.

or from \$158.18 to \$177.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$662,646 or \$168.78 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Judd Sager, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085