



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

APPELLANT: Steve Gunter
DOCKET NO.: 17-02590.001-R-1
PARCEL NO.: 02-19-205-001

The parties of record before the Property Tax Appeal Board are Steve Gunter, 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: \$12,356
IMPR.: \$50,118
TOTAL: \$62,474

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 tri-level single-family dwelling of wood siding exterior construction with 1,226 square feet of living area. The dwelling was constructed in 1978. Features of the home include a partially finished lower level, a 576 square foot unfinished basement, central air conditioning, a fireplace and an attached 600 square foot garage. The property has a 59,094 square foot site and is located in Antioch, Antioch 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 from .44 of a mile to 2.11-miles from the subject property. The comparables consist of two, tri-level and two, split-level dwellings of wood siding exterior construction that were built between 1952 and 1987 with the oldest dwelling having been assigned an effective age of 1970. The homes range in size from

993 to 1,457 square feet of living area. Each comparable has a finished lower level, central air conditioning, and a garage ranging in size from 288 to 672 square feet of building area. The comparables sold between April and December 2016 for prices ranging from \$134,000 to \$200,000 or from \$112.08 to \$142.86 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment that would reflect a market value of \$166,736 or \$136.00 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 \$62,474. The subject's assessment reflects a market value of \$188,459 or \$153.72 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 located from 2.268 to 2.722-miles from the subject property. The comparables consist of tri-level dwellings of wood siding exterior construction that were built in 1977 or 1978. The homes range in size from 1,052 to 1,225 square feet of living area. Each comparable has a finished lower level, central air conditioning, a fireplace and a garage ranging in size from 364 to 480 square feet of building area. The comparables sold between October 2014 and July 2016 for prices ranging from \$165,000 to \$170,500 or from \$135.10 to \$158.75 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 as these are split-level designed dwellings which differ from the subject's tri-level design. In addition, the Board has given reduced weight to board of review comparables #1 and #2 due to the dates of sale being in 2014 and 2015, respectively, which are remote in time for purposes of estimating the subject's market value as of January 2017 and less likely to be indicative of value as of the assessment date at issue.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sale #3. These three tri-level dwellings are similar to the subject in age/effective age, exterior construction, size and several features; the subject has a 576 square foot basement which is not a feature of these three comparable dwellings. These most

similar comparables sold between July and December 2016 for prices ranging from \$134,500 to \$195,000 or from \$112.08 to \$158.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$188,459 or \$153.72 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of both overall value and on a per-square-foot basis. As the subject dwelling also has an additional basement feature that does not exist in the comparable dwellings and considering other adjustments for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on this record.

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: April 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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