



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

APPELLANT: Roman Kaspar
DOCKET NO.: 17-02597.001-R-1
PARCEL NO.: 02-26-402-013

The parties of record before the Property Tax Appeal Board are Roman Kaspar, 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: \$13,443
IMPR.: \$50,035
TOTAL: \$63,478

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 dwelling of wood siding exterior with 1,242 square feet of living area. The dwelling was constructed in 1985. Features of the home include a partially finished lower level, a 598 square foot basement, central air conditioning, a fireplace and an attached 520 square foot garage. The property has a 9,021 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .31 of a mile from the subject property. The comparables consist of a split-level and two, tri-level dwellings of vinyl or wood siding exterior construction that were built between 1978 and 1990. The homes range in size from 1,080 to 1,296 square feet of living area. Each comparable has a partially finished lower level, central air conditioning and a garage ranging in size from 440 to 528 square feet of

building area. Comparable #2 also has a 615 square foot unfinished basement and comparable #3 has a fireplace. The comparables sold between February 2015 and June 2016 for prices ranging from \$162,500 to \$185,000 or from \$125.39 to \$155.56 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 \$178,848 or \$144.00 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 \$63,478. The subject's assessment reflects a market value of \$191,487 or \$154.18 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, where comparable #4 is the same property as appellant's comparable #2 with a more recent sale. The comparables are located within .403 of a mile from the subject and consist of a split-level and three, tri-level dwellings of vinyl or wood siding exterior construction that were built between 1978 and 1990. The homes range in size from 1,080 to 1,296 square feet of living area. Each comparable has a partially finished lower level, central air conditioning and a garage ranging in size from 440 to 528 square feet of building area. Comparable #3 and #4 also each have unfinished basements of 480 and 615 square feet of building area, respectively. Comparables #2 and #3 each also have a fireplace. The comparables sold between May and September 2017 for prices ranging from \$188,000 to \$220,000 or from \$147.30 to \$176.63 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 six comparable sales, where board of review comparable #4 reflected a more recent sale of appellant's comparable #2, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the 2015 sale prices of appellant's comparables #2 and #3 as these sales are more remote in time than other sales in the record in relation to the January 1, 2017 assessment date. Appellant's comparable #3 and board of review comparable #1 are given reduced weight as these are split-level dwellings as compared to the subject's tri-level design.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #2, #3 and #4 where sale #4 reflects a 2017 sale of appellant's comparable #2. These four most similar comparables are in close proximity to the subject, consist of tri-level dwellings that are also similar in size and most features to the subject property. The comparables sold between June 2016 and September 2017 for prices ranging from \$162,500 to \$220,000 or from \$125.39 to \$176.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$191,487 or \$154.18 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for the subject's additional basement and other differences in age, 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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