



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

APPELLANT: Mark Christian
DOCKET NO.: 17-02604.001-R-1
PARCEL NO.: 02-26-101-008

The parties of record before the Property Tax Appeal Board are Mark Christian, 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: \$20,222
IMPR.: \$90,331
TOTAL: \$110,553

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 part one-story and part two-story single-family dwelling of vinyl siding exterior with 3,465 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 620 square foot garage. The property has a 12,197 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 .34 of a mile of the subject property. The comparables consist of two-story¹ dwellings of vinyl siding exterior. The homes were built in 2002 or 2003 and range in size from 3,371 to 3,528 square feet of living

¹ Appellant's comparables #2 and #3 in the grid analysis fail to identify a story height, but the accompanying schematics and photographs confirm these are two-story dwellings.

area. Each home features a full basement, one of which has finished area based upon the appellant's reliance for comparable #3 of descriptive information from a Multiple Listing Service (MLS) data sheet. The dwellings also each have central air conditioning and an attached garage of either 620 or 651 square feet of building area. Two of the comparables each have a fireplace. The comparables sold from May 2015 to April 2017 for prices ranging from \$299,000 to \$365,000 or from \$88.70 to \$103.46 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 \$317,915 or \$91.75 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 \$110,553. The subject's assessment reflects a market value of \$333,493 or \$96.25 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 within .338 of a mile of the subject property and where board of review comparable #1 is the same property as appellant's comparable #3. The comparables consist of two-story² dwellings of vinyl siding exterior. The homes were built in 2002 or 2003 and range in size from 3,290 to 3,528 square feet of living area. Each home features a full basement, one of which has finished area, central air conditioning and an attached garage of either 620 or 651 square feet of building area. Two of the comparables each have a fireplace. The comparables sold from February 2015 to July 2016 for prices ranging from \$365,000 to \$388,000 or from \$103.46 to \$117.93 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, with one common comparable presented by both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 and board of review comparables #2 and #3 as these three properties sold in 2015, a date more remote in time than other sales in the record and which are less likely to be indicative of the subject's estimated market value as of January 1, 2017.

² Board of review comparable #1 in the grid analysis fails to identify a story height, but the accompanying schematic, photograph and property record card confirm this as a two-story dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and appellant's comparable sale #3/board of review comparable sale #1. Both of these comparables are similar to the subject in location, age, design, exterior construction, foundation and most features. These most similar comparables sold in April 2017 and July 2016 for prices of \$299,000 and \$365,000 or for \$88.70 and \$103.46 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$333,493 or \$96.25 per square foot of living area, including land, which is well-supported by the best comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds 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: 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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