



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

APPELLANT: William and Rachel Dowell
DOCKET NO.: 17-02606.001-R-1
PARCEL NO.: 01-36-204-006

The parties of record before the Property Tax Appeal Board are William and Rachel Dowell, the appellants, 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: \$15,558
IMPR.: \$101,406
TOTAL: \$116,964

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 wood siding exterior construction with 2,928 square feet of living area. The dwelling was constructed in 1994. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached 776 square foot garage. The property has a 41,818 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within .99 of a mile of the subject and in differing neighborhood codes than assigned to the subject by the assessing officials. The comparables consist of two-story dwellings of wood siding exterior construction that were built between 1987 and 2006. The homes range in size from 2,538 to 2,884 square feet of living area and feature full or partial unfinished basements, central air conditioning, a fireplace

and a garage ranging in size from 441 to 640 square feet of building area. The comparables sold between November 2016 and April 2017 for prices ranging from \$281,000 to \$305,000 or from \$98.82 to \$110.72 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment that would reflect a market value of \$303,048 or \$103.50 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 \$116,964. The subject's assessment reflects a market value of \$352,833 or \$120.50 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 .118 of a mile of the subject and each of which is within the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story dwellings of wood siding exterior construction that were built between 1993 and 2005. The homes range in size from 2,480 to 3,600 square feet of living area and feature basements, three of which have finished areas. Each dwelling has central air conditioning, one or three fireplaces and a garage ranging in size from 832 to 1,144 square feet of building area. The comparables sold between January 2015 and October 2017 for prices ranging from \$290,000 to \$372,000 or from \$102.08 to \$147.18 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 appellants contend 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 appellants 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 the appellant's comparables which are each more distant from the subject property than the comparables presented by the board of review. The Board has also given reduced weight to board of review comparables #1 and #3 as these properties each sold in 2015, a date more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

On this record, the Board finds the best evidence of market value to be board of review comparable sales #2 and #4 although these homes have differences in age, these comparables are similar to the subject in location, exterior construction, size, foundation and/or several features. These comparables sold in October 2016 and October 2017 for prices of \$365,000 and \$372,000

or for \$147.18 and \$143.02 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$352,833 or \$120.50 per square foot of living area, including land, which is below the best comparable sales in this record and appears to be well-supported when giving due consideration to differences between the comparables and the subject, such as, finished basement area and/or age. Based on this evidence 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

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

APPELLANT

William and Rachel Dowell, 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