



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

APPELLANT: Larry Phillips
DOCKET NO.: 17-02611.001-R-1
PARCEL NO.: 01-36-401-075

The parties of record before the Property Tax Appeal Board are Larry Phillips, 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: \$49,593
IMPR.: \$90,622
TOTAL: \$140,215

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 one-story dwelling of wood siding exterior construction with 2,973 square feet of living area. The dwelling was constructed in 2005. Features of the home include a crawl-space foundation, central air conditioning and two detached garages totaling 1,152 square feet of building area. The property has a 16,495 square foot site and is located in Lake Villa, 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 .77 of a mile from the subject property and each of which is in the same neighborhood code assigned by the assessor as the subject. The comparables consist of one-story dwellings of wood siding exterior. The homes were built in 1927, 1951 and 2014 with effective ages, respectively, of 1960, 1975 and 2014. The homes range in size from 2,839 to 3,299 square feet of living area. Each home features a

crawl-space foundation and a garage ranging in size from 420 to 720 square feet of building area. Two of the comparables have central air conditioning and one or two fireplaces. Based upon the appellant's reliance for comparable #3 of data from a Multiple Listing Service (MLS) data sheet, the appellant contends this dwelling is a "recent rehab." The comparables sold from September 2015 to September 2016 for prices of \$365,000 or \$550,000 or from \$110.64 to \$193.73 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 \$379,055 or \$127.50 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 \$140,215. The subject's assessment reflects a market value of \$422,971 or \$142.27 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 board of review comparables #1 and #2 are the same properties as appellant's comparables #3 and #2, respectively. Of the two new comparable properties presented by the board of review, one comparable is within .501 of the mile of the subject and within the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story dwellings of wood siding exterior that were built in 1958 and 1989. The homes contain 1,375 and 2,201 square feet of living area, respectively, and feature full basements, one of which has 1,650 square feet of finished area. The homes have central air conditioning, one or two fireplaces and a garage of either 528 or 1,152 square feet of building area.

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 five comparable sales, with two common comparables 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 due to the date of sale in 2015 being 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. The Board has also given reduced weight to board of review comparables #3 and #4 as each of these dwellings are superior to the subject in foundation with full basements, one of which has 1,650 square feet

of finished area in addition to the fact that board of review comparable #3 is substantially smaller than the subject dwelling in above-grade living area.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 as these dwellings are similar to the subject in location, age, design, size and most features. These most similar comparables sold in July and September 2016 for prices of \$365,000 and \$550,000 or for \$110.64 and \$193.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$422,971 or \$142.27 per square foot of living area, including land, which is supported the best comparable sales in this record when giving due consideration to the subject's newer age and larger total garage area as compared to these two best comparable properties. 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

Larry Phillips, 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