



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

APPELLANT: David Habenicht  
DOCKET NO.: 17-02620.001-R-1  
PARCEL NO.: 04-05-304-005

The parties of record before the Property Tax Appeal Board are David Habenicht, 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:** \$13,749  
**IMPR.:** \$76,847  
**TOTAL:** \$90,596

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 brick exterior construction with 2,275 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 630 square foot garage. The property has a 43,124 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from .23 of a mile to 1.49-miles from the subject property with each comparable having the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story dwellings of brick or wood siding exterior construction. The homes were built from 1988 to 2004. The homes range in size from 1,760 to 2,561 square feet of living area. Each home features a full or

partial basement, four of which are unfinished and where the appellant contends, based upon a Multiple Listing Service (MLS) data sheet, that comparable #3 has a partially finished basement. Four of the homes have central air conditioning and each has a fireplace. Four of the comparables have an attached garage ranging in size from 599 to 936 square feet of building area with comparable #4 having both an attached 1,152 square foot garage and a detached 840 square foot garage. The comparables were sold from August 2016 to May 2017 for prices ranging from \$187,500 to \$284,000 or from \$96.01 to \$110.89 per square foot of living area, including land.

As part of the submission, the appellant also asserted that the subject property is located in Zone A Flood Hazard and presented a flood map to support the claim. As such, the appellant contended that the assessed value of the land should be adjusted for this circumstance. However, as part of the appeal petition, the appellant did not request a reduction in the subject's land assessment. Based on the foregoing evidence and argument, the appellant requested a total assessment that would reflect a market value of \$232,052 or \$102.00 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 \$90,596. The subject's assessment reflects a market value of \$273,291 or \$120.13 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, where board of review comparable #3 is the same property as appellant's comparable #5. Each comparable has the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story dwellings of stone, brick or wood siding exterior construction. The homes were built between 1977 and 2005. The homes range in size from 2,002 to 2,693 square feet of living area. Each home features a full unfinished basement, central air conditioning, a fireplace and an attached garage ranging in size from 599 to 750 square feet of building area. The comparables sold from July 2015 to November 2016 for prices ranging from \$277,000 to \$325,000 or from \$110.89 to \$138.36 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, 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 comparables #2, #3 and #4 along with board of

review comparable #3 as these dwellings were built in 1992, 1988 or 1977 as compared to the subject which was built in 2001.

On this limited record, the Board finds the best evidence of market value to be appellant's comparable sales #1 and #5/board of review comparable sale #2 and board of review comparable sale #1. The comparables are similar to the subject in location, design, age, size and most features. These most similar comparables sold between July 2015 and April 2017 for prices ranging from \$187,500 to \$284,000 or from \$96.01 to \$138.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$273,291 or \$120.13 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 differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based upon these comparable sales. In addition, the appellant provided no substantive evidence to establish the basis for a reduction in the subject's land valuation due to location in a flood zone.

In conclusion, the Board finds no reduction of the subject's assessment is 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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