



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

APPELLANT: James Swambar
DOCKET NO.: 17-02622.001-R-1
PARCEL NO.: 03-07-200-017

The parties of record before the Property Tax Appeal Board are James Swambar, 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: \$44,865
IMPR.: \$80,746
TOTAL: \$125,611

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 1.5-story dwelling of wood siding exterior construction with 2,502 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full unfished basement, central air conditioning, a fireplace and a 600 square foot garage. The property also has a 576 square foot in-ground swimming pool, a hot tub and a pole building containing 1,350 square feet of building area. The property has a 217,800 square foot site and is located in Antioch, Newport 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 between 3.43 and 5.53 miles from the subject. The comparables have sites ranging in size from 120,432 to 221,720 square feet of land area and consist of one, 1.5-story dwelling and two, 2-story dwellings of brick exterior construction that range in size from 2,743 to 2,989 square feet of living area. The

dwellings were constructed from 1956 to 1999. Comparable #3 has an effective age of 1985. The comparables each feature central air conditioning, one or two garages ranging in size from 484 to 960 square feet of building area and a basement, with one having finished area.¹ Two comparables each have two fireplaces and two comparables each have either a 512 or 648 square foot in-ground swimming pool. The comparables sold from June 2016 to April 2017 for prices ranging from \$350,000 to \$410,000 or from \$127.60 to \$138.70 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,611. The subject's assessment reflects a market value of \$378,917 or \$151.45 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 between .344 of a mile and 3.691 miles from the subject property. The comparables have sites ranging in size from 43,919 to 259,618 square feet of land area and are improved with two, 1.5-story dwellings and two, 2-story dwellings of wood siding exterior construction that range in size from 2,618 to 3,092 square feet of living area. The dwellings were constructed from 1990 to 1994. Each comparable features a basement, with one having finished area, central air conditioning, one to three fireplaces and one or two garages ranging in size from 252 to 891 square feet of building area. In addition, one comparable has a 1,200 square foot flat barn. These properties sold from February 2015 to September 2017 for prices ranging from \$437,500 to \$600,000 or from \$148.77 to \$198.59 per square foot of living area, including land. The board of review provided property record cards for the subject and the comparables. 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 no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's three comparables, along with comparables #2 and #3 submitted by the board of review, due to their less proximate locations to the subject and/or smaller site sizes when compared to the subject.

¹ The appellant provided the Multiple Listing Service (MLS) sheet associated with the sale of the appellant's comparable #2 that disclosed the dwelling has finished basement area.

The Board finds the best evidence of market value to be comparables #1 and #4 submitted by the board of review. These two comparables are similar to the subject in location and age but have varying degrees of similarity to the subject in site size, dwelling size and features. These comparables sold in March 2015 and September 2017 for prices of \$519,900 and \$600,000 or \$198.02 and \$198.59 per square foot of living area, including land. The Board recognizes that board of review comparable #1 has a slightly dated sale and that the subject is inferior in dwelling size, however, it is superior in that it has an in-ground swimming pool and hot tub. The subject is inferior to board of review comparable #4 in site size, however it is superior in that it has an in-ground swimming pool, hot tub and pole building. The subject's assessment reflects a market value of \$378,917 or \$151.45 per square foot of living area, including land, which falls below the best comparable sales established in this record. After considering necessary adjustments to the comparable sales for differences when compared to the subject such as site size, dwelling size and features, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is justified. Therefore, based on this evidence the Board finds no reduction in the subject's assessment is warranted.

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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