



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

APPELLANT: Christopher Nelson
DOCKET NO.: 17-02637.001-R-1
PARCEL NO.: 02-35-405-012

The parties of record before the Property Tax Appeal Board are Christopher Nelson, 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: \$13,495
IMPR.: \$44,372
TOTAL: \$57,867

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 split-level dwelling of wood siding exterior construction with 1,105 square feet of above-grade living area. The dwelling was constructed in 1969. Features of the home include a 576 square foot finished lower level, a partial basement, central air conditioning and a 504 square foot garage. The property has a 9,100 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 four comparable sales located within .65 of a mile of the subject property. The comparables consist of one, split-level dwelling and three, tri-level dwellings of wood siding exterior construction ranging in size from 1,044 to 1,296 square feet of above-grade living area. The dwellings were constructed from 1969 to 1977. Each comparable features a finished lower level ranging in size from 440 to 499 square feet, central air

conditioning and a garage ranging in size from 440 to 550 square feet of building area, one of which is located in the basement. In addition, one comparable has a partial basement with finished area and three comparables each have one fireplace. The comparables sold from September 2015 to September 2016 for prices ranging from \$145,000 to \$181,500 or from \$127.88 to \$157.14 per square foot of above-grade living area, including land. The appellant's submission also included the Multiple Listing Service (MLS) sheet associated with the sale of comparable #4. 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 \$57,867. The subject's assessment reflects a market value of \$174,561 or \$157.97 per square foot of above-grade 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 eight comparable sales located within .75 of a mile of the subject property. Board of review comparable #1 was also utilized by the appellant as comparable #4. The comparables consist of three, tri-level dwellings and three, split-level dwellings of wood siding exterior construction ranging in size from 1,004 to 1,162 square feet of above-grade living area. The dwellings were constructed from 1969 to 1983. Each comparable features a finished lower level that range in size from 422 to 806 square feet and central air conditioning. In addition, two comparables each have one fireplace and seven comparables each have a garage ranging in size from 468 to 672 square feet of building area. The comparables sold from May 2015 to July 2017 for prices ranging from \$161,000 to \$198,000 or from \$160.36 to \$192.12 per square foot of above-grade living area, including land. The board of review provided property record cards for the subject and each comparable. 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 eleven suggested comparable sales for the Board's consideration with one comparable being utilized by both parties. The Board gave less weight to the appellant's comparables #1 through #3, along with comparables #4 through #8 submitted by the board of review due to their dissimilar tri-level design when compared to the subject's split-level design. The Board also finds the appellant's comparable #3 and board of review comparables #2 and #4 have sales that occurred in 2015, which are dated and less likely to be indicative of the subject's market value as of January 1, 2017.

The Board finds the best evidence of market value to be the parties' common comparable and board of review #3. These two comparables are similar to the subject in location, dwelling size, design, age and features. They sold in June and September 2016 for prices of \$181,500 and \$198,000 or \$157.14 and \$170.40 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$174,561 or \$157.97 per square foot of above-grade living area, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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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