



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

APPELLANT: Peter Gapinski
DOCKET NO.: 17-02642.001-R-1
PARCEL NO.: 02-34-101-012

The parties of record before the Property Tax Appeal Board are Peter Gapinski, 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: \$37,691
IMPR.: \$19,094
TOTAL: \$56,785

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 900 square feet of living area. The dwelling was built in 1940. Features of the home include a crawl space foundation and one bathroom. The property has a 30,735 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 improved with one-story dwellings with wood siding exteriors ranging in size from 946 to 1,064 square feet of living area. The homes were built from 1940 to 1963. Each comparable has a crawl space foundation and one bathroom. Two comparables have central air conditioning, one comparable has a fireplace and two comparables have garages with 308 and 286 square feet of building area, respectively. The comparables have sites ranging in size from 7,000 to 8,976 square feet of building area and are

located from .31 to 1.73 miles from the subject property. The sales occurred from June 2015 to May 2017 for prices ranging from \$48,000 to \$115,500 or from \$45.11 to \$118.63 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$50,095

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,785. The subject's assessment reflects a market value of \$171,297 or \$190.33 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 six comparable sales with three being describe as lake-lot sales and three being described as sales not located on a lake. The subject property is described as a lake-lot property.

The three comparables described as lake-lots are improved with one-story dwellings with wood siding exteriors that range in size from 760 to 1,254 square feet of living area. The dwellings were built from 1925 to 1972. Each home has a walk-out basement with finished area; two comparables have central air conditioning, each home has one or one and one-half bathrooms, and each comparable has a garage with either 240 or 576 square feet of building area. These properties have sites ranging in size from 11,816 to 15,751 square feet of land area and are located from .808 to 2.459 miles from the subject property. The sales occurred from May 2016 to May 2017 for prices ranging from \$239,000 to \$292,700 or from \$233.41 to \$324.07 per square foot of living area, including land.

The three comparables described as non-lake-lots are improved with one-story dwellings with wood siding exteriors that range in size from 1,048 to 1,152 square feet of living area. The dwellings were built from 1955 to 1960. Each home has a crawl space or part crawl space and part slab foundation, one-bathroom, central air conditioning and a detached or attached garage ranging in size from 260 to 672 square feet of building area. These properties have sites ranging in size from 10,084 to 12,280 square feet of land area and are located from 1.197 to 2.055 miles from the subject property. The sales occurred in July 2016 and December 2016 for prices ranging from \$130,300 to \$153,500 or from \$124.33 to \$139.04 per square foot of living area, including land.

The board of review requested the assessment be sustained.

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 Board finds the best evidence of market value to be the comparables submitted by the board of review that are considered lake lots, as is the subject property. These three comparables are superior to the subject in that each has a walk-out basement with finished area, whereas the subject property has a crawl space foundation. Conversely, the subject property has a site that is at least twice as large as each of these properties. The Board further finds that board of review comparable #3 is significantly newer than the subject property. The comparables sold in 2016 and 2017 for prices ranging from \$239,000 to \$292,700 or from \$233.41 to \$324.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,297 or \$190.33 per square foot of living area, including land, which is below the overall the range established by the best comparable sales in this record. Considering the differing features and different lot sizes, the Board finds the assessment of the subject property as established by the board of review is well supported and correct.

Less weight was given the six remaining sales provided by the parties due to their non-lake-locations and the fact that appellant's comparable sales #2 and #3 did not sell as proximate in time to the assessment date as the best sales found herein.

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: May 26, 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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