



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

APPELLANT: Terry Boone
DOCKET NO.: 17-02663.001-R-1
PARCEL NO.: 04-21-116-005

The parties of record before the Property Tax Appeal Board are Terry Boone, 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: \$4,438
IMPR.: \$18,860
TOTAL: \$23,298

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 is improved with a two-story single-family dwelling with a vinyl siding exterior that contains 1,408 square feet of living area. The dwelling was built in 1915. Features of the property include central air conditioning and a detached garage with 440 square feet of building area. The property has an 8,624 square foot site and is located in Zion, Zion 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 improved with two-story dwellings with wood siding or aluminum siding exteriors ranging in size from 1,292 to 1,493 square feet of living area. The dwellings were built from 1906 to 1919. Each comparable has an unfinished basement, three comparables have central air conditioning, two comparables each have one fireplace and three comparables have a detached two-car garage with 528 square feet of building

area. These properties have sites ranging in size from 6,960 to 8,650 square feet of land area and are located within .98 miles of the subject property. The sales occurred from February 2015 to September 2016 for prices ranging from \$19,000 to \$38,000 or from \$13.57 to \$28.36 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$18,419.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,298. The subject's assessment reflects a market value of \$70,281 or \$49.92 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 improved with two-story dwellings with wood siding or stucco exteriors ranging in size from 1,572 to 1,824 square feet of living area. The homes were built from 1901 to 1920. Each comparable has an unfinished basement and a detached two-car garage with 528 or 572 square feet of building area. The comparables have sites ranging in size from 6,815 to 8,480 square feet of land area and are located within .781 miles from the subject property. The sales occurred from January 2015 to May 2016 for prices ranging from \$73,500 to \$103,900 or from \$42.49 to \$59.30 per square foot of living area, including land.

In rebuttal the board of review submitted comments from the assessor asserting that appellant's comparable #1 needed an occupancy permit; comparable #2 sold "as is"; comparable #3 had condition and code enforcement issues as per the Multiple Listing Service (MLS); appellant's comparable #4 is a multi-family dwelling and in very rough conditioning as per the MLS; and comparable #5 was considered in poor condition at the time of sale.

The board of review requested confirmation of the 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 Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These three comparables are relatively similar to the subject in style, age, size and features with the exception each comparable has a basement while the subject has no basement, however, the subject property has central air conditioning but none of the comparables have this feature. The board of review comparables sold for prices ranging from \$73,500 to \$103,900 or from \$42.49 to \$59.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$70,281 or \$49.92 per square foot of living area, including land, which is below the overall price range but within the range on a square foot basis established by the best comparable sales in this record. Less weight is given the appellant's sales

due to condition and/or differing multi-family use. 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: June 16, 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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