



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

APPELLANT: Robin Ramberg
DOCKET NO.: 17-02687.001-R-1
PARCEL NO.: 05-04-301-169

The parties of record before the Property Tax Appeal Board are Robin Ramberg, 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: \$18,047
IMPR.: \$64,056
TOTAL: \$82,103

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 1,400 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 432 square foot garage. The property has a 9,196 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located in the same neighborhood code as the subject as assigned by the township assessor and within .34 of a mile of the subject property. The comparables have sites ranging in size from 7,780 to 9,535 square feet of land area. The comparables were described as one-story dwellings of wood siding exterior construction ranging in size from 1,110 to 1,300 square feet of living area. The

dwelling were built from 1964 to 1983. Each comparable features a crawl space foundation, central air conditioning and a garage ranging in size from 484 or 748 square feet of building area. In addition, two comparables each have a fireplace. The comparables sold from October 2015 to September 2016 for prices ranging from \$150,000 to \$210,000 or from \$115.38 to \$163.04 per square foot of living area, including land. The appellant also submitted the Multiple Listing Service (MLS) sheet for comparable #3 that depicts the property as having been recently rehabbed. 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 \$82,103. The subject's assessment reflects a market value of \$247,671 or \$176.91 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.

The board of review submitted a memorandum from the Grant Township Assessor. The assessor contends that the appellant's comparables are smaller than the subject with crawl space foundations. The assessor argued that comparable #4 is listed as a rehab, however, updating a kitchen and bath does not warrant an effective age change.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood code as the subject as assigned by the township assessor and within .38 of a mile of the subject property. Board of review comparable #3 and the appellant's comparable #4 are the same property. The comparables have sites ranging in size from 7,780 to 9,291 square feet of land area. The comparables were described as one-story dwellings of wood siding exterior construction ranging in size from 990 to 1,320 square feet of living area. The dwellings were built from 1963 to 1983. The comparables each feature a crawl space foundation, central air conditioning and a garage containing either 308 or 484 square feet of building area. In addition, one comparable has a fireplace. The comparables sold from May 2014 to May 2017 for prices ranging from \$162,500 to \$235,000 or from \$163.04 to \$178.03 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 six suggested comparable sales for the Board's consideration, including one common comparable. The Board gave less weight to the appellant's comparable sale #3 and board of review comparable sale #1 that have sale dates in 2014 and 2015 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment

date. The Board also gave less weight to board of review comparable #2 because of its dissimilar dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' common comparable and the appellant's comparables #1 and #2. Although, these three comparables each lack a basement with finished area, they sold more proximate in time to the January 1, 2017 assessment date and are similar to the subject in location, dwelling size, design and age. These comparables sold from May to September 2016 for prices ranging from \$170,000 to \$210,000 or from \$138.67 to \$163.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$247,671 to \$176.91 per square foot of living area, including land, which is above the range established by the most similar comparable sales in this record, but justified considering the subject's superior finished basement foundation and larger dwelling size. After considering adjustments to the comparable sales for differences when compared to the subject, such as their inferior foundations, the Board finds the estimated market value as reflected by the assessment is supported and 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: January 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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