



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

APPELLANT: Duangporn & Prasong Tangsurat
DOCKET NO.: 17-02730.001-R-1
PARCEL NO.: 07-10-104-012

The parties of record before the Property Tax Appeal Board are Duangporn & Prasong Tangsurat, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$38,951
IMPR.: \$126,533
TOTAL: \$165,484

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of wood siding exterior construction with 3,819 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 716 attached garage. The property has a 40,421 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales all located in the subject's neighborhood code and within 0.43 of a mile from the subject property. The comparables have sites ranging in size from 40,014 to 46,755 and are improved with two-story dwellings of wood siding exterior construction that have 3,306 to 4,090 square feet of living area. The homes were built from 2005 to 2009. All comparables have full unfinished basements, central air

conditioning, a fireplace and attached garages that range in size from 420 to 710 square feet of building area. The comparables sold from March 2015 to April 2016 for prices ranging from \$380,000 to \$400,000 or from \$97.80 to \$114.94 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$136,147.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,484. The subject's assessment reflects a market value of \$499,198 or \$130.71 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 all located in the subject's neighborhood code and within 0.25 of a mile from the subject property. The comparables have sites ranging in size from 40,010 to 41,668 and are improved with two-story dwellings of wood siding exterior construction that have 3,765 to 4,133 square feet of living area. The homes were built in 2005 and 2006. All comparables have full unfinished basements, central air conditioning, a fireplace and attached garages that range in size from 682 to 844 square feet of building area. The comparables sold from July 2015 to June 2017 for prices ranging from \$565,000 to \$641,000 or from \$142.75 to \$156.53 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparables for the Board's consideration. The comparables have varying degrees of similarity when compared to the subject in site size, dwelling size, age and features. The Board gives little weight to the appellants' comparables #2 and #3 which have March and April 2015 sale dates considered not as proximate to a January 1, 2017 assessment date as other comparables in this record. The Board finds the best evidence of market value to be appellants' comparable #1 and board of review comparables which are most like the subject in terms of site size, dwelling size and features as well as having sale dates most proximate to a January 1, 2017 assessment date. These most similar comparables sold from July 2015 to June 2017 for prices ranging from \$380,000 to \$641,000 of from \$114.94 to \$156.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$499,198 or \$130.71 per square foot of living area, including land, both of which are within the ranges established by the best comparable sales in this record. After considering adjustments to comparables for differences with the subject, and based on the evidence in this record, 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Duangporn Prasong Tangsurat, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085