



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

APPELLANT: Barry Walvoord
DOCKET NO.: 17-02731.001-R-1
PARCEL NO.: 16-10-411-045

The parties of record before the Property Tax Appeal Board are Barry Walvoord, 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: \$51,978
IMPR.: \$154,111
TOTAL: \$206,089

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 two-story dwelling of stucco exterior construction that has 4,095 square feet of living area. The dwelling was built in 2001. The home features a partial basement with 340 square feet of finished area, central air conditioning, a fireplace and a 622 square foot garage. The subject has an 8,250 square foot lot and is located in Highwood, Moraine Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four comparable sales located within .30 of a mile of the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 3,706 to 4,344 square feet of living area. The dwellings were built in 1999 or 2001 on sites ranging in size from 7,920 to 19,083 square feet of land area. Features of each comparable include an unfinished basement, central air

conditioning, one fireplace and a garage ranging in size from 420 to 816 square feet of building area. The comparables sold from April 2016 to May 2017 for prices ranging from \$448,000 to \$650,000 or from \$120.89 to \$155.58 per square foot of living area including land. 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 \$206,089. The subject's assessment reflects an estimated market value of \$621,686 or \$151.82 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted three comparable sales located within .38 of a mile of the subject.¹ The comparables consist of two-story dwellings of brick exterior construction that were built from 1999 to 2001. The dwellings range in size from 3,710 to 4,205 square feet of living area and are situated on sites that range in size from 7,920 to 19,083 square feet of land area. Features of each comparable include an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 532 to 816 square feet of building area. The comparables sold from April to August 2016 for prices of \$615,000 or \$650,000 or from \$154.58 to \$165.77 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted five suggested comparable sales for the Board's consideration, which includes the parties' two common comparables. The Board gave less weight to the parties' common comparable (appellant's comparable #3/board of review comparable #1). This property has a considerably larger site when compared to the subject. The Board finds the remaining four comparable sales which includes the parties' remaining common comparable are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from April 2016 to May 2017 for prices ranging from \$448,000 to \$650,000 or from \$120.89 to \$165.77 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$621,686 or \$151.82 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

¹ Board of review comparables #1 and #3 are the same properties as appellant's comparables #3 and #4, respectively.

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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