



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

APPELLANT: Donald Wilson
DOCKET NO.: 17-02759.001-R-1
PARCEL NO.: 02-26-303-039

The parties of record before the Property Tax Appeal Board are Donald Wilson, 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: \$17,016
IMPR.: \$84,282
TOTAL: \$101,298

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 consists of a one-story dwelling of wood siding exterior construction with 2,009 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 690 square foot attached garage. The property has a 12,632 square foot site and is located in 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 four comparable sales located from .07 of a mile to 1.58 miles from the subject. The comparables are described as one-story dwellings of wood or vinyl siding exterior construction ranging in size from 1,602 to 1,976 square feet of living area. The dwellings were constructed from 1986 to 2002 and have sites ranging in size from 11,792 to 17,424 square feet of land area. The comparables each have a basement with finished area,

central air conditioning and a garage ranging in size from 550 to 820 square feet of building area. Two comparables have two fireplaces each. The comparables sold from December 2015 to December 2016 for prices ranging from \$245,000 to \$310,000 or from \$128.54 to \$161.12 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,298. The subject's assessment reflects a market value of \$305,575 or \$152.10 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 the subject's assessment, the board of review submitted information on four comparable sales located from .209 of a mile to 1.894 miles from the subject.¹ The comparables are described as one-story dwellings of wood siding exterior construction ranging in size from 1,570 to 1,943 square feet of living area. The dwellings were constructed from 1986 to 1999 on sites ranging in size from 10,019 to 16,988 square feet of land area. Each comparable has a basement, with three having finished area, central air conditioning and garage ranging in size from 400 to 820 square feet of building area. Two comparables each have two fireplaces. The comparables sold from March 2016 to March 2017 for prices ranging from \$235,000 to \$310,000 or from \$149.68 to \$161.12 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 parties submitted six comparable sales to support their respective positions, with two comparables common to both parties. The Board gave less weight to the parties' common comparable (appellant's comparable #1/board of review comparable #1) and board of review comparable #2 due to their smaller dwelling size when compared to the subject. The Board gave less weight to the appellant's comparable #2 as it sold in 2015 which is dated and less likely to be reflective of market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of the subject's market value to be the appellant's comparable #3, board of review comparable #4 and the parties' remaining common comparable. These comparables are similar to the subject in dwelling size, design, age and features. They sold from May 2016 to March 2017 for prices ranging from \$254,000 to \$310,000 or from \$128.54 to \$161.12 per square foot of living area, including land. The subject's assessment reflects a market

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

value of \$305,575 or \$152.10 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, 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

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