



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

APPELLANT: Terry Boone
DOCKET NO.: 17-02787.001-R-1
PARCEL NO.: 04-09-206-011

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: \$10,103
IMPR.: \$54,793
TOTAL: \$64,896

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 tri-level dwelling of wood siding exterior construction with 1,524 square feet of living area. The dwelling was built in 1974. Features of the home include an unfinished basement, a finished lower level, central air conditioning, one fireplace and a 656 square foot attached garage. The subject has an 18,932 square foot site and is located in Benton 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 information on three comparable sales located within the same neighborhood as the subject property. The comparables consist of a split-level and two, tri-level dwellings of wood siding exterior construction ranging in size from 1,276 to 1,396 square feet of living area. The dwellings were built from 1974 to 1977 and have sites ranging in size from 7,807 to 12,399 square feet of land

area. Each comparable has a finished lower level and an unfinished basement. One comparable has central air conditioning. Two comparables each have one fireplace and a 576 or a 624 square foot garage. Comparable #2 has an additional 440 square foot detached garage. The comparables sold from July 2015 to August 2016 for prices of \$135,000 and \$145,000 or from \$101.66 to \$113.64 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 \$64,896. The subject's assessment reflects an estimated market value of \$195,765 or \$128.45 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 information on three comparable sales located within the same neighborhood as the subject. The comparables consist of tri-level dwellings of wood siding exterior construction that were built from 1975 to 1997 on sites ranging in size from 18,352 to 25,700 square feet of land area. The dwellings range in size from 1,375 to 1,465 square feet of living area. Two comparables have unfinished basements and one comparable has a crawl space foundation. Each comparable has a finished lower level, central air conditioning and an attached garage ranging in size from 528 to 660 square feet of building area. Comparable #1 has an additional 864 square foot detached garage. Two comparables each have one fireplace. The comparables sold in June 2016 for prices ranging from \$203,500 to \$209,000 or from \$142.66 to \$150.00 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 no reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3. Comparable #1 is dissimilar split-level design when compared to the subject and both comparables sold in 2015, which is not as proximate in time to the January 1, 2017 assessment date as the other sales in the record. The Board also gave less weight to board of review comparable #2 and #3 as both are newer dwellings when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparable #2 and board of review comparables #1. Both comparables are located in the same neighborhood as the subject and are similar to the subject in dwelling size, design, age and some features. The comparables sold in June and August 2016 for prices of \$145,000 and \$209,000 or for \$103.87 and \$142.66 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$195,765 or \$128.45 per square foot of living area including land, which falls between the two best comparable sales contained in the record both on overall price

and a price per square foot basis. After considering 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 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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