



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

APPELLANT: Douglas and Andrea Behm
DOCKET NO.: 17-02803.001-R-1
PARCEL NO.: 15-24-205-017

The parties of record before the Property Tax Appeal Board are Douglas and Andrea Behm, the appellants, 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: \$66,320
IMPR.: \$131,772
TOTAL: \$198,092

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 brick exterior construction with 3,197 square feet of living area. The dwelling was constructed in 1970 and has an effective age of 1973. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 575 square foot attached garage. The property has a 20,038 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located from .48 of a mile to 1 mile from the subject. The comparables are situated on sites ranging in size from 20,000 to 21,344 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that were built from 1971 to 1980. The dwellings range in size from 2,812 to 3,233 square feet of living area.

Each comparable has a basement with two having finished area; central air conditioning; one or two fireplaces and an attached garage ranging in size from 484 to 576 square feet of building area. The comparables sold from April 2015 to May 2017 for prices ranging from \$530,000 to \$580,000 or from \$179.40 to \$188.48 per square foot of living area, including land. Based on this evidence, the appellants 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 \$198,092. The subject's assessment reflects an estimated market value of \$597,563 or \$186.91 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 eight comparable sales located within .46 of a mile from the subject. The comparables are situated on sites ranging in size from 15,246 to 20,473 square feet of land area and are improved with two-story dwellings of wood siding or brick exterior construction that were built from 1966 to 1976. The dwellings range in size from 2,816 to 3,206 square feet of living area. The comparables each have a basement with six having finished area; central air conditioning; one or two fireplaces and a garage ranging in size from 456 to 720 square feet of building area. The comparables sold from April 2016 to June 2018 for prices ranging from \$590,000 to \$687,500 or from \$187.15 to \$225.71 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 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 12 comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #3 along with board of review comparables #1, #2 and #4 through #8 due to their finished basement area when compared to the subject's unfinished basement. In addition, three of these comparables also sold in 2015 or 2018, not as proximate in time to the January 1, 2017 assessment date as other sales in the record.

The Board finds the best evidence of the subject's market value to be the appellants' comparables #2 and #4 along with board of review comparable #3. These comparables are similar to the subject in location, dwelling size, age, design and features. The comparables sold from April 2016 to May 2017 for prices ranging from \$561,000 to \$605,000 or from \$179.40 to \$214.84 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$597,563 or \$186.91 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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 no reduction in the subject's assessment is 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: June 16, 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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