



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

APPELLANT: Daniel Duax
DOCKET NO.: 17-02823.001-R-1
PARCEL NO.: 05-26-303-005

The parties of record before the Property Tax Appeal Board are Daniel Duax, 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: \$20,532
IMPR.: \$93,701
TOTAL: \$114,233

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 2-story dwelling of wood siding exterior construction with 3,560 square feet of living area. The dwelling was constructed in 2003. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a 1,038 square foot attached garage. The property has a 41,850 square foot site and is located in Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .44 of a mile of the subject. The comparables are described as 1.5-story and 2-story dwellings of wood siding or brick exterior construction ranging in size from 2,625 to 2,987 square feet of living area. The dwellings were constructed in 1988 and 1989 on sites ranging in size from 40,610 to 64,480 square feet of land area. Each comparable has a basement, with two having finished area; central

air conditioning; one or three fireplaces and a garage ranging in size from 462 to 828 square feet of building area. The comparables sold from June 2016 to January 2017 for prices ranging from \$255,000 to \$275,000 or from \$91.30 to \$97.14 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 \$114,233. The subject's assessment reflects a market value of \$344,594 or \$96.80 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 within .694 of a mile of the subject.¹ The comparables are described as 2-story and 1.5-story dwellings of wood siding or brick exterior construction ranging in size from 2,886 to 3,210 square feet of living area. The dwellings were constructed from 1975 to 1988 and have sites ranging in size from 40,610 to 64,480 square feet of land area. Features of each comparable include a basement, with two having finished area; central air conditioning; one to three fireplaces and a garage ranging in size from 462 to 1,640 square feet of building area. The comparables sold from May 2014 to December 2016 for prices ranging from \$263,500 to \$345,000 or from \$91.30 to \$107.48 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 five comparable sales to support their respective positions, with two comparables common to both parties. The Board gave less weight to the appellant's comparable #3 due to its considerably smaller dwelling size when compared to the subject. The Board gave less weight to the board of review comparable #1 as it sold in May 2014 which is dated and less likely to be reflective of market value as of the January 1, 2017 assessment date. Lastly, the Board gave less weight to the board of review comparable #3 as it is an older dwelling when compared to the subject.

The Board finds the best evidence of the subject's market value to be the parties' two common comparables. Both comparables are older homes with smaller dwelling and garage sizes that require upward adjustments. One of the common comparables has a larger lot size and the other one has a superior finished basement when compared to the subject that require downward adjustments. They sold in June and December 2016 for prices of \$263,500 and \$275,000 or for \$91.30 and \$92.07 per square foot of living area, including land. The subject's assessment

¹ Board of review comparables #2 and #4 are the same properties as appellant's comparables #1 and #2.

reflects a market value of \$344,594 or \$96.80 per square foot of living area, including land which is higher than the best comparable sales in the record both on overall price and a price per square foot basis but justified considering the subject's superior age, dwelling size and garage size. After considering 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 did not 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

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

APPELLANT

Daniel Duax, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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