



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

APPELLANT: Richard Hamann
DOCKET NO.: 17-02827.001-R-1
PARCEL NO.: 05-24-310-045

The parties of record before the Property Tax Appeal Board are Richard Hamann, 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: \$12,688
IMPR.: \$69,794
TOTAL: \$82,482

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 2,052 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement with finished area, central air conditioning, one fireplace and a 440 square foot attached garage. The property has an 8,276 square foot site and is located in Round Lake, Grant Township, Lake County.

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 .28 of a mile from the subject. The comparables are situated on sites with either 7,840 or 8,276 square feet of land area and are improved with one-story dwellings of wood siding exterior construction that were built from 2001 to 2003. The dwellings each contain 1,899 square feet of living area. Each comparable has a partial or a full

basement with one having finished area; central air conditioning and a garage with either 451 or 671 square feet of building area. The comparables sold from January 2015 to August 2016 for prices ranging from \$180,000 to \$208,500 or from \$94.79 to \$109.79 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 \$82,482. The subject's assessment reflects an estimated market value of \$248,814 or \$121.25 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 response to the appellant's evidence, the township assessor on behalf of the board of review argued the appellant utilized Riveria model comparables that were 153 square foot smaller than the subject while the assessor presented three comparable sales that are Alexandra models like the subject with the same living area.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .32 of a mile from the subject. The comparables are situated on sites ranging in size from 8,712 to 11,761 square feet of land area and are improved with one-story dwellings of wood siding exterior construction that were built from 2000 to 2003. The dwellings each contain 2,052 square feet of living area. The comparables each have a partial or a full basement with one having finished area; central air conditioning and a garage that contains 440 square feet of building area. Two comparables each have one fireplace. The comparables sold in April 2014 or July 2015 for prices ranging from \$198,500 to \$268,000 or from \$96.73 to \$130.60 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 a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales for the Board's. The Board gave less weight to the appellant's comparables which are different model dwellings with less living area than the subject as the board of review comparables. The Board also gave less weight to board of review comparable #3 which sold in 2014, not as proximate in time to the January 1, 2017 assessment date as other sales in the record.

The Board gave most weight to the board of review comparables #1 and #2 as these comparables have the same dwelling size as the subject. Both comparables are also similar to the subject in location, design, age and features. However, comparable #1 has a smaller unfinished basement and lacks a fireplace in contrast to the subject having a larger basement with finished area and one fireplace. The comparables sold in July 2015 for prices of \$235,000 and \$268,000 or for

\$114.52 and \$130.60 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$248,814 or \$121.25 per square foot of living area including land, which falls between the two best comparable sales in the record on overall value 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 and 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: 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

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

APPELLANT

Richard Hamann, 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