



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

APPELLANT: Kenneth Rayner
DOCKET NO.: 17-02837.001-R-1
PARCEL NO.: 05-10-401-005

The parties of record before the Property Tax Appeal Board are Kenneth Rayner, 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: \$4,833
IMPR.: \$0
TOTAL: \$4,833

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 vacant parcel with 7,500 square feet of land area. The subject property is in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales.¹ The appellant explained that comparables #1, #4 and #5, consisting of three separate parcels with a combined land area of 26,164 square feet, sold together in June 2016 for a total price of \$24,900 or approximately \$.95 per square foot of land area. Comparables #2 and #3 had 8,160 and 7,500 square feet of land area, respectively. These two comparables sold in February 2017 for prices of \$9,000 and \$8,000 or \$1.10 and \$1.07 per square foot of land area. The comparables are located from .77 to

¹ For ease of understanding the Property Tax Appeal Board has renumbered appellant's second set of two sales as comparables #4 and #5, respectively.

.83 miles from the subject property. The appellant requested the subject's assessment be reduced to \$2,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the land assessment for the subject of \$4,833. The subject's assessment reflects a market value of \$14,579 or \$1.94 per square foot of land area 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 its contention of the correct assessment the board of review submitted information on three comparable sales composed of vacant sites ranging in size from 4,600 to 10,136 square feet of land area and located from .37 to 1.056 miles from the subject property. The comparables sold from April 2015 to June 2017 for prices ranging from \$14,500 to \$18,500 or from \$1.78 to \$4.02 per square foot of land area. The board of review requested the assessment be sustained.

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 record has eight sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's sales #1, #4 and #5 as these three comparables sold as a group containing 26,164 square feet of land area, significantly larger than the subject's 7,500 square feet of land area. The five remaining sales range in size from 4,600 to 10,136 square feet of land area and sold for prices ranging from \$8,000 to \$18,500 or from \$1.07 to \$4.02 per square foot of land area. Board of review comparable #2 was most proximate to the subject property in location and sold for a price of \$14,500 or \$2.21 per square foot of land area. The subject's assessment reflects a market value of \$14,579 or \$1.94 per square foot of land area which is within the range established by the best comparable sales in this record and well supported by the comparable most similar to the subject in location. Based on this evidence the Board finds 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: May 26, 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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