



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

APPELLANT: Robert Walsh
DOCKET NO.: 17-02840.001-R-1
PARCEL NO.: 05-15-406-026

The parties of record before the Property Tax Appeal Board are Robert Walsh, 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: \$28,464
IMPR.: \$94,857
TOTAL: \$123,321

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 2,200 square feet of living area. The dwelling was built in 1993. Features of the home include an unfinished basement, central air conditioning, 648 square foot inground swimming pool and a 684 square foot attached garage. The subject property has a 55,611 square foot site and is located in Grant 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 from .08 of a mile to 1.02 miles from the subject property. The comparables consist of one-story dwellings of wood siding exterior construction that were built in 1989 or 1994 on sites ranging in size from 15,840 to 94,021 square feet of land area. The dwellings range in size from 1,901 to 2,482 square feet of living area. Each comparable has a

basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 609 to 888 square feet of building area. The comparables sold from February 2016 to April 2017 for prices ranging from \$270,000 to \$373,000 or from \$142.03 to \$170.15 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 \$123,321. The subject's assessment reflects an estimated market value of \$372,009 or \$169.10 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 board of review submitted a letter from the township assessor who argued appellant's comparable #3 is located within a different neighborhood, not comparable to the subject's neighborhood.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .332 of a mile of the subject, two of which were submitted by the appellant. Board of review comparables #1 and #3 are the same properties as appellant's comparables #2 and #1, respectively. Board of review comparable #2 consists of a one-story dwelling of wood siding exterior construction that was built in 1995 on a 40,500 square foot site. The dwelling has 2,293 square feet of living area. Features include an unfinished basement, central air conditioning, one fireplace and a 766 square foot garage. This comparable sold in August 2017 for a price of \$392,000 or for \$170.96 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 four suggested comparable sales for the Board's consideration, two of which were common to both parties. The Board gave less weight to the appellant's comparable #3 as it is located within in a different neighborhood over 1 mile from the subject.

The Board finds the best evidence of the subject's market value to be the board of review comparables, which includes the parties' two common comparables. They are similar to the subject in location, design, dwelling size and features, although, two have superior finished basements and larger lot sizes, one has a smaller lot size and none have an inground swimming pool, when compared to the subject. These comparables sold from February 2016 to August 2017 for prices ranging from \$350,000 to \$392,000 or from \$150.28 to \$170.96 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$372,009 or \$169.10 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering any

necessary adjustments to the comparables for differences including basement finish, lot size and inground swimming pool, 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

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

APPELLANT

Robert Walsh, 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