



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

APPELLANT: Mark Naughton
DOCKET NO.: 17-02857.001-R-1
PARCEL NO.: 06-21-102-019

The parties of record before the Property Tax Appeal Board are Mark Naughton, 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: \$11,738
IMPR.: \$15,952
TOTAL: \$27,690

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 1.5-story dwelling of wood siding construction with 678 square feet of living area. The dwelling was constructed in 1927. Features of the home include a full unfinished basement, 324 square foot attached garage and a 462 square foot detached garage. The property has a 3,300 square foot lakefront site and is located in Round Lake Beach, Avon 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 a Settlement Statement that disclosed the subject property sold in September 2016 for \$80,000. The appellant also submitted information on three comparable sales located from 1.90 to 1.97 miles from the subject property. The comparables have sites with either 6,000 or 7,500 square feet of land area and are improved with 1-story dwellings of vinyl siding exterior construction that were in 1928

or 1933. Comparable #1 has an effective age of 1944. The dwellings range in size from 720 to 888 square feet of living area. Two comparables have basements with one having finished area; one comparable has central air conditioning, one comparable has one fireplace and two comparables each have a garage containing either 378 or 266 square feet of building area. The comparables sold from May 2016 to May 2017 for prices ranging from \$39,000 to \$64,700 or from \$54.17 to \$78.33 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 \$27,690. The subject's assessment reflects an estimated market value of \$83,529 or \$123.20 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 appeal, the board of review submitted the PTAX-203 Real Estate Transfer Declaration associated with the sale of the subject that indicated the subject was not advertised for sale. In addition, the board of review argued the appellant's comparable sales were not lakefront properties in contrast to the subject's lakefront property.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .73 of a mile from the subject. The comparables have lakefront sites ranging in size from 4,955 to 10,500 of square feet of land area and are improved with 1-story dwellings of brick, vinyl siding or wood siding exterior construction that were built from 1934 to 1963. The dwellings range in size from 796 to 1,364 square feet of living area. One comparable has a full unfinished basement, each comparable has central air conditioning, two comparables each have a fireplace and two comparables each have a garage with either 242 or 1,041 square feet of building area. The comparables sold from June 2016 to September 2017 for prices ranging from \$143,000 to \$285,000 or from \$158.28 to \$208.94 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 information pertaining to the sale of the subject property and six comparable sales to support their respective positions. First, the Board gave little weight to the sale of the subject property as it was not advertised for sale which does not meet one of the key fundamental elements of an arm's-length transaction. The Board also gave less weight to the appellant's comparables as they were non-lakefront properties in contrast to the subject's lakefront property.

The Board gave more weight to the board of review comparables as they are similar lakefront properties like the subject. The Board recognizes adjustments to the comparables would have to be considered for differences in site size, age, dwelling size and features such as basement foundation, central air conditioning, fireplaces and garages when compared to the subject. The comparables sold from June 2016 to September 2017 for prices ranging from \$143,000 to \$285,000 or from \$158.28 to \$208.94 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$83,529 or \$123.20 per square foot of living area, including land, which falls below the range established by the best comparables 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 and 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



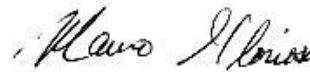
Member

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: 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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