



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

APPELLANT: Arthur Lavalley  
DOCKET NO.: 17-03083.001-R-1  
PARCEL NO.: 14-33-303-005

The parties of record before the Property Tax Appeal Board are Arthur Lavalley, the appellant; 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:** \$ 47,878  
**IMPR.:** \$218,364  
**TOTAL:** \$266,242

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 is improved with a two-story dwelling of wood siding exterior construction with 4,400 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full basement with 739 square feet of finished area<sup>1</sup>, central air conditioning, two fireplaces, two wood decks, a gazebo, and a 1,066 square foot three-car attached garage. The property has a 47,511 square foot site. The subject property is located in Ela Township, Lake County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of the overvaluation claim, the appellant submitted a grid analysis of five comparable properties located from .04 to 1.258 miles from the subject. The comparables

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<sup>1</sup> The Board takes notice that the appellant filed an appeal before the Property Tax Appeal Board the prior tax year under docket number 16-02710.001-R-1. In that appeal, the appellant submitted an appraisal of the subject property disclosing the dwelling has a full basement with 739 square feet of finished area.

consist of two-story dwellings of brick or wood siding exterior construction that were built from 1987 to 1994. The comparables have unfinished basements, central air conditioning, 1 to 3 fireplaces and garages that range in size from 414 to 1,086 square feet of building area. The dwellings range in size from 3,673 to 4,574 square feet of living area and are situated on sites that contain from 44,120 to 68,426 square feet of land area. The comparables sold from April 2015 to September 2017 for prices ranging from \$525,000 to \$820,000 or from \$138.55 to \$184.89 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 property of \$266,242. The subject's assessment reflects an estimated market value of \$803,143 or \$182.53 per square foot of living area including land area when applying Lake County's 2017 three-year average median level of assessment of 33.15%.

In support of the subject's assessment, the board of review submitted four comparable sales<sup>2</sup> located from .734 to 1.781 miles from the subject. One comparable was also used by the appellant. They consist of two-story dwellings of brick or wood siding exterior construction that were built from 1989 to 2000. The comparables have unfinished basements, central air conditioning, 1 to 3 fireplaces and garages that range in size from 718 to 1,054 square feet of building area. The dwellings range in size from 4,032 to 4,729 square feet of living area and are situated on sites that range in size from 20,338 to 69,482 square feet of land area. The comparables sold from April 2016 to September 2018 for prices ranging from \$767,500 to \$1,015,000 or from \$179.27 to \$214.63 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant claimed the comparables submitted by the board of review, including comparable #3 that was also used by the appellant, have been renovated, have more features and/or are situated on water frontage, superior to the subject.

### **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 record contains nine comparable sales for the Board's consideration. The Board gave less weight to comparables #1, #4 and #5 submitted by the appellant. Comparable #1 sold in 2015, which is dated in relation to the subject's January 1, 2017 assessment date to be considered indicative of market value. Appellant's comparables #4 and #5 are smaller in dwelling size when compared to the subject. The Board gave less weight to comparables #1, #4 and #6 submitted by the board of review. Comparables #1 and #4 sold in August and September of

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<sup>2</sup> For some unknown reason, the board of review used the comparable sale located at 205 N. Amherst Lane, Deer Park, Illinois twice as both comparables #4 and #5.

2018, which is 20 and 21 months after the subject's January 1, 2017 assessment date to be considered indicative of market value. Board of review comparable #6 is newer in age when compared to the subject. The Board finds the remaining three comparables, one of which was used by both parties, are more similar when compared to the subject in location, land area, design, age, features and sold more proximate in time to the subject's assessment date. These comparables sold from September 2016 to July 2017 for prices ranging from \$565,000 to \$1,015,000 or from \$138.55 to \$214.63 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$803,143 or \$182.53 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering adjustments to the comparables for differences to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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.

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Chairman



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Member



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Member



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Member



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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: November 19, 2019



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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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