



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

APPELLANT: Paul Manelis
DOCKET NO.: 18-00064.001-R-1
PARCEL NO.: 12-30-207-002

The parties of record before the Property Tax Appeal Board are Paul Manelis, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$70,912
IMPR.: \$166,866
TOTAL: \$237,778

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 2018 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 two-story dwelling of wood siding exterior construction with 2,725 square feet of living area. The dwelling was constructed in 1999. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 441 square foot attached garage. The property has an 11,981 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .14 of a mile to 1.68 miles from the subject. The comparables are described as two-story dwellings of brick exterior construction ranging in size from 3,072 to 3,312 square feet of living area. The dwellings were constructed from 1967 to 2001 on sites ranging in size from 14,522 to 49,270 square feet of land area. Features of each comparable include a partial or a full basement, with one having finished

area; central air conditioning; one or two fireplaces and an attached garage ranging in size from 400 to 575 square feet of building area. Comparable #3 also has a 720 square foot detached garage. The comparables sold from May to August 2017 for prices ranging from \$650,000 to \$745,000 or from \$209.00 to \$237.63 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,778. The subject's assessment reflects a market value of \$718,797 or \$263.78 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .143 of a mile of the subject and within the same subdivision as the subject. Board of review comparable #1 is the same property as appellant's comparable #1. The comparables are described as two-story dwellings of brick or wood siding exterior construction ranging in size from 2,488 to 3,312 square feet of living area. The dwellings were constructed from 2001 to 2004. Each comparable has a basement with one having finished area; central air conditioning; one or two fireplaces and a garage ranging in size from 400 to 621 square feet of building area. The properties are situated on sites ranging in size from 12,392 to 17,317 square feet of land area. The comparables sold from June 2017 to July 2018 for prices of \$700,000 and \$745,000 or from \$224.94 to \$281.35 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted five comparable sales to support their respective positions, with one comparable common to both parties. The Board gave less weight to the appellant's comparables #2 and #3 as they are considerably older dwellings located within a different neighborhood.

The Board finds the best evidence of the subject's market value to be the comparables submitted by the board of review which includes the parties' common comparable. These three comparables are similar to the subject in location, design, age and most features, although comparable #1 is a larger dwelling with a partially finished basement and comparable #3 is a smaller dwelling with a partially finished basement. They sold from June 2017 to July 2018 for prices of \$700,000 and \$745,000 or from \$224.94 to \$281.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$718,797 or \$263.78 per square foot of living area, including land, which falls within the range established by the best

comparable sales in the record. After considering any necessary 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. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, a reduction in the subject's assessment is not 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.



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

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