



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

APPELLANT: Scott Boehm
DOCKET NO.: 18-00243.001-R-1
PARCEL NO.: 06-05-301-036

The parties of record before the Property Tax Appeal Board are Scott Boehm, 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 **a reduction** 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: \$25,659
IMPR.: \$82,090
TOTAL: \$107,749

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 3,592 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 822 square foot garage. The property has a 13,113 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

In support of this argument, the appellant submitted information on eight comparable sales located from .07 to .29 of a mile from the subject property and within the subject's neighborhood. The comparables have sites ranging in size from 10,155 to 14,542 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 3,506 to 4,282 square feet of living area. The dwellings were constructed from 2006 to 2011. Each comparable features a basement with four having finished area, central

air conditioning and a garage ranging in size from 600 to 690 square feet of building area. In addition, six comparables each have one or two fireplaces. The comparables sold from March 2017 to April 2018 for prices ranging from \$293,000 to \$405,000 or from \$83.57 to \$102.84 per square foot of living area, including land. The appellant provided Multiple Listing Service (MLS) sheets associated with the sales of comparables #3 and #8. The MLS sheet describes comparable #8 as having been rehabbed in 2016. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$107,749.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,327. The subject's assessment reflects a market value of \$354,677 or \$98.74 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 its contention of the correct assessment, the board of review submitted information on five comparable sales with comparables #1 and #6 being the same property. The comparables are located from .11 to .32 miles from subject property and within the subject's neighborhood. Comparables #1, #2 and #4 are the same properties as the appellant's comparables #8, #7 and #6, respectively, which were previously described by the appellant. Board of review comparables #3 and #5 have sites containing 10,340 and 12,003 square feet of land area which are improved with two-story dwellings of wood siding exterior construction with 3,156 or 3,124 square feet of living area, respectively. The dwellings were constructed in either 2009 or 2014. Each comparable features an unfinished basement, central air conditioning, one fireplace and a garage containing 696 square feet of building area. These two comparables sold in January 2018 and August 2017 for prices of \$345,000 and \$332,000 or for \$109.32 and \$106.27 per square foot of living area, including land, respectively. Based on this evidence, the board of review requested the subject's 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparable sales for the Board's consideration where three comparables were common to both parties. The Board gave less weight to the appellant's comparables #3, #4, #6, #7 and #8, which includes the parties' three common properties, along with board of review comparables #3 and #5 which differ from the subject in dwelling size and/or have finished basements unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2 and #5. These comparables are similar to the subject in location, dwelling size, design, age and features. The properties sold in either May or June 2017 for prices ranging from \$293,000 to \$335,000 or from \$83.57 to \$87.14 per square foot of living area, including land. The subject's

assessment reflects a market value of \$354,677 or \$98.74 per square foot of living area, land included, which falls above 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 the assessment is excessive and a reduction in the subject's assessment commensurate with the appellant's request is 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: October 20, 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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