



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

APPELLANT: Paul Blowers
DOCKET NO.: 18-00395.001-R-1
PARCEL NO.: 07-03-203-015

The parties of record before the Property Tax Appeal Board are Paul Blowers, 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: \$21,413
IMPR.: \$75,522
TOTAL: \$96,935

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 3,161 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 460-square foot garage. The property has an 11,176-square foot site and is located in Waukegan, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of six comparable sales located from .45 to .76 of a mile from the subject property and each is located in a different neighborhood code from the subject property as assigned by the local assessor. The comparables have sites ranging in size from 8,073 to 12,230 square feet of land area. They are improved with two-story dwellings of wood siding or stucco exteriors ranging in size from 2,569 to 3,538 square feet of living area. The

homes were built from 1994 to 2005 and each features a basement with four having finished areas; each dwelling also has central air conditioning, a fireplace, and a garage ranging in size from 420 to 860 square feet of building area. The comparables sold from February 2017 to March 2018 for prices ranging from \$268,000 to \$330,000 or from \$84.79 to \$104.32 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$84,285 to reflect a market value of \$252,880 or \$80.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,935. The subject's assessment reflects a market value of \$293,032 or \$92.70 per square foot of living area, land included, when applying 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 a grid analysis containing information on four comparable sales located from .078 to .191 of a mile from the subject property. Three comparables were in the same neighborhood code as the subject property. Comparables #1, #3, and #4 are improved with two-story wood-sided dwellings and comparable #2 is a part one-story and part two-story style home. The homes range in size from 1,593 to 2,522 square feet of living area and are situated on lots ranging in size from 7,776 to 10,772 square feet of land area. The dwellings were built from 1993 to 2000 and each features a basement with finished area. Each dwelling also has central air conditioning and a garage containing from 380 to 567 square feet of building area. Three homes each have a fireplace. The sales of the comparables occurred from June 2017 to September 2018 for prices ranging from \$255,000 to \$272,500 or from \$106.74 to \$163.21 per square foot of living area, including land. The board of review also submitted Multiple Listing Service (MLS) sheets and property record cards for its comparables.

Based on this evidence, the board of review requested that the subject'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 parties submitted a total of ten comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to the board of review comparables along with appellant's comparable #6 due to their smaller dwelling size relative to the subject in addition to their finished basements, dissimilar to the subject's unfinished

basement. The Board also gave reduced weight to appellant's comparables #3, #4, and #5 based on their finished basement areas.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 which are most similar to the subject in location, age, dwelling sizes, design, construction, and features. These two most similar comparables sold in February and July 2017 for prices of \$300,000 and \$310,000 or for \$84.79 and \$91.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$293,032 or \$92.70 per square foot of living area, land included, which is below the two best comparable sales in this record on an overall value basis and slightly above on a per square foot basis. However, accepted real estate valuation theory provides, all other factors being equal, as the size of a dwelling increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's slightly higher per square foot market value is logical given its smaller dwelling size in comparison to these two best comparable properties. Additionally, the Board finds the subject's overall assessment is particularly supported given the subject's larger 11,176-square foot parcel compared to the two best comparables which have lot sizes of 8,073 and 9,705 square feet, respectively. After considering adjustments to the comparables for some differences from the subject such as lot and dwelling sizes, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that based on this evidence, the subject's estimated market value as reflected by its assessment is supported and 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.



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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