



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

APPELLANT: Chris Zimmerman
DOCKET NO.: 18-00449.001-R-1
PARCEL NO.: 06-36-412-012

The parties of record before the Property Tax Appeal Board are Chris Zimmerman, 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: \$24,306
IMPR.: \$82,628
TOTAL: \$106,934

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 2,309 square feet of living area. The dwelling was constructed in 1997. Features of the home include a partial unfinished basement, central air conditioning and a 506 square foot garage. The property has a 9,242 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales where only comparable #2 was not located within the same neighborhood code assigned by the assessor as the subject property. All comparables are located within .56 of a mile of the subject. The parcels range in size from 8,532 to 13,738 square feet of land area and have been improved with two-story dwellings of vinyl or wood siding exterior construction. The homes were built between 1996 and 2004 and range in size from 2,074 to 2,754 square feet of living area. Features include full or partial basements,

two of which have finished areas. Each home has central air conditioning and four of the comparables each have one fireplace. Each comparable has a garage ranging in size from 462 to 528 square feet of building area. The comparables sold between December 2016 and April 2018 for prices ranging from \$322,000 to \$368,750 or from \$131.73 to \$186.11 per square foot of living area, including land. As part of the submission, the appellant noted that the subject does not have a fireplace whereas four of the comparables have this amenity. Additionally, the appellant noted two of the comparables also have finished basement areas which is not a feature of the subject property. Furthermore, the appellant argued that comparable #5 is an outlier with a higher sale price "due to its prime location in Prairie Crossing and it is a custom built Jensen model, many upgrade in this home." Based on this evidence and argument, the appellant requested a reduction in the subject's assessment to reflect a market value of \$311,713 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 \$111,615. The subject's assessment reflects a market value of \$337,409 or \$146.13 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 four comparable sales, three of which are the same properties as appellant's comparables #3, #4 and #5. The new comparable property presented by the board of review as comparable #3 consists of a 10,066 square foot parcel improved with a two-story dwelling of wood siding exterior construction. The home was built in 1996 and contains 2,309 square feet of living area. Features include a partial unfinished basement, central air conditioning, a fireplace and a 506 square foot garage. This comparable sold in April 2016 for \$331,000 or \$143.35 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales, with three common properties presented by both, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 which was located in a different neighborhood code than the subject property along with being substantially larger and of newer construction than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3, #4 and #5 along with the board of review comparable sales, where three of the comparables were presented by the appellant. The comparable dwellings are similar to the subject in location, age,

size and several features. These five most similar comparables sold between April 2016 and April 2018 for prices ranging from \$322,000 to \$386,000 or from \$131.73 to \$186.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$337,409 or \$146.13 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After giving due consideration to adjustments for differences such as fireplace and/or finished basement amenities, the subject's estimated market value as reflected by its assessment appears to be slightly excessive. Based on this evidence the Board finds a reduction in the subject's assessment 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: 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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