



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

APPELLANT: Donald Henderson
DOCKET NO.: 18-00460.001-R-1
PARCEL NO.: 07-15-204-002

The parties of record before the Property Tax Appeal Board are Donald Henderson, 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: \$20,110
IMPR.: \$54,596
TOTAL: \$74,706

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 1,884 square feet of living area. The dwelling was constructed in 1978. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 400 square foot garage. The property has a 10,366 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.12 of a mile from the subject property. The comparables have sites that range in size from 7,767 to 9,790 square feet of land area and are improved with two-story dwellings of wood siding exterior that range in size from 1,884 to 2,304 square feet of living area. The homes were built from 1977 to 1979. Each comparable has a basement, two with finished area, central air conditioning and a 400 square

foot garage. Three of the comparables each have one fireplace. The comparables sold from April 2016 to March 2018 for prices ranging from \$215,500 to \$275,000 or from \$106.69 to \$124.73 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$69,073.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,706. The subject's assessment reflects a market value of \$225,834 or \$119.87 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 located within approximately 0.12 of a mile from the subject property. Board of review comparables #2, #3 and #4 are the same sales as the appellant's comparables #2, #3 and #4, respectively. The comparables have sites that range in size from 7,767 and 9,790 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that have either 1,884 or 2,304 square feet of living area. The homes were built from 1977 to 1979. Three comparables have a basement, two with finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning and a 400 square foot garage. Three of the comparables each have one fireplace. The comparables sold from April 2016 to August 2018 for prices ranging from \$215,500 to \$275,000 or from \$114.38 to \$124.73 per square foot of living area, land included.

The board of review also submitted a Multiple Listing Service (MLS) sheet associated with the appellant's comparable sale #2. The MLS sheet describes the sale as a Fannie Mae Homepath property. The Board notes that this sale was submitted by both parties as a comparable property. Based on this evidence, the board of review requested 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 record contains five comparables for the Board's consideration, where three of the comparables were common to both parties. The Board gave less weight to the common appellant comparable #3/board of review comparable #3 due to its larger dwelling size and finished basement compared to the subject's dwelling size and crawl space foundation. The Board gave less weight to common appellant comparable #4/board of review comparable #4 which sold in 2016 and is dated and less indicative of fair market value as of the subject's January 1, 2018 assessment date.

The Board finds the best evidence of market value to be appellant's comparable #1, board of review comparable #1 and the common appellant comparable #2/board of review comparable #2

which are similar to the subject in location, design, age and dwelling size. Most weight is given to board of review comparable #1 which has an equal dwelling size and crawl space construction with a smaller site size and sold for \$225,000 or \$119.43 per square foot of living area, land included. The most similar comparables sold from May 2017 to August 2018 for prices of \$215,500 or \$225,000 or from \$106.69 to \$119.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$225,834 or \$119.87 per square foot of living area, including land, which falls just above the range established by the best comparable sales in this record, and appears justified given the subject's larger site size. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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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