



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

APPELLANT: Vernon Loucks
DOCKET NO.: 18-00473.001-R-1
PARCEL NO.: 12-28-109-013

The parties of record before the Property Tax Appeal Board are Vernon Loucks, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$150,125
IMPR.: \$71,736
TOTAL: \$221,861

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 2,320 square feet of living area. The dwelling was constructed in 1900 and has an effective age of 1949 due to a two-story addition constructed in 2016.¹ Features of the home include a basement with finished area, central air conditioning, a fireplace and a 280 square foot garage. The property has a 14,609 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 within 1.47 miles from the subject property. The comparables have sites that range in size from 11,134 to 15,504 square feet of land area and are improved with two 2-story and one 2.5-story dwellings of wood siding

¹ Appellant failed to disclose the subject had an addition constructed in 2016.

exterior construction that range in size from 2,516 to 2,752 square feet of living area. The homes were built from 1918 to 1928. Comparable #3 has an effective age of 1967. Each comparable has a basement, two with finished area, one to two fireplaces and a garage ranging in size from 288 to 528 square feet of building area. Two comparables have central air conditioning. The comparables sold in May 2016 for prices ranging from \$440,000 to \$735,000 or from \$174.88 to \$267.08 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$159,316.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,861. The subject's assessment reflects a market value of \$670,680 or \$289.09 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 1.61 miles from the subject property. The comparables have sites that range in size from 6,604 to 13,295 square feet of land area and are improved with 2-story dwellings of stucco or wood siding exterior construction that range in size from 2,199 to 2,438 square feet of living area. The homes were built from 1900 to 1924. Each comparable has a basement, three with finished area, central air conditioning, one fireplace and garages ranging in size from 400 to 594 square feet of building area. The comparables sold from April 2017 to June 2018 for prices ranging from \$675,000 to \$740,000 to from \$285.12 to \$336.52 per square feet of living area, land included.

The board of review also submitted a memorandum asserting the subject's assessment was reduced by the Property Tax Appeal Board for the 2015 tax year which should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The subject's 2018 assessment reflects the application of township equalization factor for 2016 of 1.0620; an addition to the subject's improvement assessment of \$62,520 for a two-story addition; plus, the application of equalization factors for 2017 and 2018 of 1.0506 and 1.0170, respectively and totaling \$221,861. ($\$136,653 \times 1.0620 = \$145,126 + \$62,520 = \$202,646 \times 1.0506 = \$218,153 \times 1.0170 = \$221,861$). 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 parties submitted seven comparable sales for the Board's consideration. The Board gave little weight to the appellant's comparables which sold in 2016 and are considered too dated to be indicative of the subject's market value as of the January 1, 2018 assessment date. The Board finds the four comparables submitted by the board of review have sale dates ranging from April

2017 to June 2018 which are proximate in time to the subject's January 1, 2018 assessment date. These comparables sold for prices ranging from \$675,000 to \$740,000 or from \$285.12 to \$336.52 per square foot of living area, land included. The subject's assessment reflects a market value of \$670,680 or \$289.09 per square foot of living area, including land, which is below the overall range of value established by the board of review comparables and within the price per square foot range established by these comparables. Based on this evidence, the Board finds the subject's assessment is supported.

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for the prior tax year under Docket Number 15-03076.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$136,653 based on an agreement by the parties. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is partially controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

In addition, section 9-160 of the Property Tax Code (35 ILCS 200/9-160) which addresses valuation in years other than general assessment years, in counties with less than 3,000,000 inhabitants, is also applicable and states in part:

The assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements.

The Board finds that the subject property has been significantly altered in size, condition and features since the 2015 decision of the Board and that the increase in the subject's assessment associated these improvements is appropriate and within the jurisdiction of the board of review.

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2015 through 2018 tax years are within the same general assessment period. The Board takes notice 1.0620, 1.0506 and 1.0170 equalization factors were issued in Shields Township for the 2016, 2017 and 2018 tax years, respectively. The record contains no evidence showing the

Board's 2015 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. The Board further takes notice that \$62,520 was added to the 2016 assessed value to account for a two-story addition to the subject improvements which was constructed in 2016.

Therefore, applying the statutory mandates of sections 9-160 and 16-185 of the Property Tax Code (35 ILCS 200/9-160 and 200/16-185) to the Board's prior decision results in an assessment of \$221,861 which reflects application of township multipliers for 2016, 2017 and 2018 plus the increased value to the subject improvements as a result of the 2016 addition and renovation. ($\$136,653 \times 1.0620 = \$145,126 + \$62,520 = \$202,646 \times 1.0506 = \$218,153 \times 1.0170 = \$221,861$) The subject's final 2018 assessment as established by the board of review was \$221.861. The Board finds no change 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: August 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Vernon Loucks, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085