



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

APPELLANT: Stephen Paul  
DOCKET NO.: 18-00527.001-R-1  
PARCEL NO.: 06-34-203-001

The parties of record before the Property Tax Appeal Board are Stephen Paul, 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:** \$13,041  
**IMPR.:** \$51,501  
**TOTAL:** \$64,542

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 octagonal design dwelling of vinyl siding exterior construction with 1,872 square feet of living area. The dwelling was constructed in 1987. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 480 square foot garage. The property has a 6,534 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 six comparable sales located from .25 to .95 of a mile from the subject property, one of which had the same neighborhood code assigned by the township assessor as the subject. The comparables have sites ranging in size from 7,200 to 10,454 square feet of land area. The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 1,525 to 2,222 square feet of living area. The dwellings were

constructed from 1986 to 1994. Each comparable features a basement with three having finished area, central air conditioning and a garage that ranges in size from 400 to 696 square feet of building area. In addition, four comparables each have one fireplace. The comparables sold from February 2017 to February 2018 for prices ranging from \$158,000 to \$249,000 or from \$99.06 to \$112.06 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$56,154.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,542. The subject's assessment reflects a market value of \$195,109 or \$104.22 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 located from .37 to .62 of a mile from the subject property, one of which had the same neighborhood code assigned by the township assessor as the subject. The comparables have sites ranging in size from 6,098 to 13,068 square feet of land area. The comparables were improved with two-story dwellings of vinyl siding exterior construction ranging in size from 1,648 to 1,878 square feet of living area. The dwellings were constructed from 1983 to 1994. The comparables each feature a basement with three having finished area, central air conditioning and a garage that ranges in size from 400 to 549 square feet of building area. In addition, two comparables each have one or two fireplaces. The comparables sold from April 2016 to February 2018 for prices ranging from \$168,000 to \$227,500 or from \$89.46 to \$127.95 per square foot of living area, including land. 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eleven comparable sales for the Board's consideration. The Board finds none of comparables have an octagonal design like the subject. Nonetheless, the board gave less weight to the six comparables submitted by the appellant, along with board of review comparables #1, #2 and #4 which differ from the subject in dwelling size and/or have finished basements unlike the subject. Furthermore, the Board finds board of review comparables #1, #2 and #4 had sales that occurred in 2016 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be board of review comparables #3 and #5. These two comparables are similar to the subject in location and dwelling size, though they are slightly newer in age and have unfinished basements, unlike the subject's concrete slab foundation. They sold in December 2017 and February 2018 for prices of \$219,000 and

\$227,500 or for \$123.59 and \$127.95 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$195,109 or \$104.22 per square foot of living area, land included, which is below the two best comparables in the record but justified given the subject's slightly older dwelling and inferior concrete slab foundation. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the estimated market value as reflected by the 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: September 15, 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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COUNTY

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