



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

APPELLANT: Jay Sensenig
DOCKET NO.: 18-00531.001-R-1
PARCEL NO.: 06-35-107-013

The parties of record before the Property Tax Appeal Board are Jay Sensenig, 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: \$19,124
IMPR.: \$32,543
TOTAL: \$51,667

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 one-story dwelling of vinyl siding exterior construction with 1,316 square feet of living area. The dwelling was constructed in 1954. Features of the home include a crawl-space foundation, a fireplace and a 460 square foot garage. The property has a 9,583 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 .18 of a mile to 1.15 miles from the subject property. The comparables have sites ranging in size from 8,276 to 16,553 square feet of land area. The comparables consist of one-story dwellings of brick or vinyl siding exterior construction ranging in size from 1,120 to 1,367 square feet of living area. The dwellings were constructed from 1940 to 1958. One comparable has a partial basement, five comparables each have a crawl-space foundation, three comparables have central air

conditioning and each comparable has a garage ranging in size from 231 to 500 square feet of building area. The comparables sold from March 2017 to April 2018 for prices ranging from \$125,000 to \$155,000 or from \$91.44 to \$133.04 per square foot of living area, including land. The appellant provided the Multiple Listing Service (MLS) sheets associated with the sales of comparables #1 and #6. Based on this evidence, the appellant requested the subject's assessment be reduced to \$46,494.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,442. The subject's assessment reflects a market value of \$164,577 or \$125.06 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 seven comparable sales located from .249 to .636 of a mile from the subject property. The comparables have sites ranging in size from 6,250 to 20,473 square feet of land area. The comparables were improved with one split-level¹ dwelling and six, one-story dwellings of brick, vinyl or wood siding exterior construction ranging in size from 1,177 to 1,491 square feet of living area. The dwellings were constructed from 1939 to 1968. The split-level dwelling has a finished lower level, one comparable has a crawl-space foundation and five comparables each feature a basement with four having finished area. In addition, six comparables have central air conditioning, five comparables each have one fireplace and each comparable has either one or two garages that range in size from 384 to 672 square feet of building area. The comparables sold from February 2016 to July 2018 for prices ranging from \$169,000 to \$217,400 or from \$121.93 to \$156.33 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted thirteen suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its distant location from the subject being 1.15 miles away. The Board also gave less weight to the appellant's comparable #4 due its dissimilar basement foundation, unlike the subject's crawl-space foundation. The Board gave reduced weight to the seven comparables submitted by the board of review which differ from the subject in lot size, design, age, foundation type and/or features. Furthermore,

¹ The board of review grid analysis and property record card differ as to the design of comparable #6. The Board finds the best description of parcel 06-34-206-006 is the property record card which describes the dwelling as a split-level design.

board of review comparables #3 and #5 sold in February and May 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 the appellant's comparables #2, #3, #4 and #5. These four comparables are similar to the subject in location, dwelling size, design and age, though two comparables have central air conditioning, unlike the subject and three comparables have larger site sizes. The comparables sold from March to November 2017 for prices ranging from \$135,000 to \$155,000 or from \$106.47 to \$133.04 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$164,577 or \$125.06 per square foot of living area, land included, which is higher in terms of overall value, but within the range established by the most similar comparable sales in the record. However, considering the subject property has a smaller site size and lacks central air conditioning, the Board finds the estimated market value reflected by its assessment is excessive. After considering adjustments to the comparables for differences when compared to the subject, 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: 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

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