



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

APPELLANT: Robert Hanrahan
DOCKET NO.: 18-00544.001-R-1
PARCEL NO.: 09-02-304-041

The parties of record before the Property Tax Appeal Board are Robert Hanrahan, 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: \$19,482
IMPR.: \$59,397
TOTAL: \$78,879

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 vinyl siding exterior construction with 2,480 square feet of living area. The dwelling was constructed in 2013. Features of the home include a full unfinished basement, central air conditioning and a 400 square foot garage. The property has a 6,743 square foot site and is located in Volo, Waukanda 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 from .15 to .35 of a mile from the subject property, two of which are located in the same neighborhood code as the subject as assigned by the local assessor. The comparables have sites ranging in size from 8,111 to 17,298 square feet of land area. The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 2,160 to 2,480 square of feet of living area. The dwellings were constructed from 2007 to 2011. Each comparable features a full or partial basement with

one having finished area, central air conditioning and a garage containing either 400 or 600 square feet of land area. In addition, comparable #3 has one fireplace. The comparables sold from April 2017 to March 2018 for prices ranging from \$189,500 to \$255,000 or from \$87.73 to \$107.32 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$70,259.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,879. The subject's assessment reflects a market value of \$238,449 or \$96.15 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 from .146 to .346 of a mile from the subject property, one of which is located in the same neighborhood code as the subject as assigned by the local assessor. Board of review comparables #2 and #3 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables have sites ranging in size from 8,664 to 17,298 square feet of land area. The comparables were improved with two-story dwellings of vinyl or wood siding exterior construction ranging in size from 2,376 to 2,480 square feet of living area. The dwellings were constructed from 2008 to 2016. Each comparable features a full or partial unfinished basement, central air conditioning and a garage ranging in size from 400 to 600 square feet of building area. In addition, comparable #3 has one fireplace. The comparables sold from May 2017 to March 2018 for prices ranging from \$228,000 to \$299,989 or from \$91.94 to \$123.35 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 record contains five suggested comparable sales for the Board's consideration with two comparables common to both parties. The Board gives less weight to appellant's comparable #1 as it has a smaller dwelling size and finished basement which differs from the subject. The Board also gave less weight to appellant's comparable #3/board of review comparable #3 due to its larger site size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review comparable #2, along with board of review comparables #1 and #4. These three comparables are similar to the subject in location, site size, dwelling size, design, age and features. They sold from June 2017 to March 2018 for prices ranging from \$228,000 to \$299,989 or \$91.94 to \$123.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$238,449 or \$96.15 per square foot of living area,

including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds 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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