



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

APPELLANT: Gene Whipple
DOCKET NO.: 18-00547.001-R-1
PARCEL NO.: 09-09-400-007

The parties of record before the Property Tax Appeal Board are Gene Whipple, 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:

F/Land:	\$842
Homesite:	\$33,197
Residence:	\$109,013
Outbuildings:	\$0
TOTAL:	\$143,052

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 an approximately 2.95-acre or 128,310 square foot tract of land improved with a one-story dwelling of wood siding exterior construction with 2,361 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full walk-out style basement with finished area, central air conditioning and an attached garage containing 1,565 square feet of building area. The property is also improved with a detached garage containing 4,800 square feet of building area with 1,200 square feet of second floor area of which 420 square feet is finished area. The property has an approximately 2.13-acre homesite and .82-acres of farmland. The property is located in McHenry, Wauconda 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 2.39 to 2.76 miles from the subject property. The comparables have sites that range in size from 9,121 to 285,318 square feet of land area. The comparables are improved with either a 1-story or a 1.5-story dwelling of brick or vinyl siding exterior construction ranging in size from 2,246 to 2,788 square feet of living area. The dwellings were built from 1955 to 2014. The comparables each have a basement with two having finished area and each has either one or three fireplaces. Two comparables have central air conditioning, an attached garage with either 530 or 850 square feet of building area and a pole building with either 1,584 or 1,920 square feet of building area. The properties sold from November 2016 to December 2017 for prices ranging from \$200,000 to \$252,000 or from \$82.44 to \$102.40 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,502. The subject has a farmland assessment of \$842, which is based on the farmland soil types and productivity indices. (See 35 ILCS 200/10-110 through 10-125). The subject's homesite and building improvements have a total assessment of \$142,210, which reflects a market value of \$429,897 or \$154.58 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 a written statement from the Waucanda Township Assessor critiquing the appellant's comparables. The assessor provided a multiple listing sheet associated with appellant's comparable sale #1 which described the home as in need of major repairs, comparable sale #2 is a smaller dwelling than the subject dwelling and comparable sale #3 is located in a tract subdivision with a 9,121 square foot site. The assessor included a grid analysis with adjustments to appellant's comparable sale #2 for differences in amenities when compared to the subject and arrived at an adjusted sale price of \$334,766 or \$141.79 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review submitted property record cards and a grid analysis of the subject and three comparable sales identified by the township assessor, which are located from 2.79 to 3.11 miles from the subject property. The comparables have sites that range in size from 33,541 to 131,987 square feet of land area. The comparables are improved with either a one-story or a two-story dwelling of wood siding exterior construction ranging in size from 1,810 to 2,520 square feet of living area. The dwellings were built from 1982 to 1992. The comparables each have a basement with two having finished area and each has a fireplace. Two comparables have central air conditioning and an attached garage with either 576 or 984 square feet of building area, one of which also had a 792 square foot detached garage. Two comparables have inground swimming pools and one comparable has a 768 square foot pole barn. Comparable #2 was reported to be a farm parcel with a .77-acre homesite. The properties sold from February 2016 to March 2018 for prices ranging from \$215,286 to \$340,000 or from \$118.94 to \$174.90 per square foot of living area, including land. The assessor also provided a grid analysis adjusting the sales of these three comparables for differences in amenities when compared to the subject and arrived at adjusted sale prices that range from \$410,456 to \$491,070 or from \$173.85 to \$207.99 per square foot of living area land included.

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 a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds none of these comparables are truly similar to the subject due to significant differences in site size, dwelling size, design, age and/or features. Nevertheless, the Board gives less weight to the appellant's comparables, as well as board of review comparable #2 due to their dissimilar site size, dwelling size and/or age. Furthermore, the listing sheet of appellant's comparable #1 disclosed the home as in need of major repairs, suggesting it had condition issues at the time of the purchase.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1 and #3. These comparables have varying degrees of similarity when compared to the subject. The Board recognizes the subject is superior to each of these comparables in dwelling size, garage size and number of garages. The Board also finds that neither of these two properties have farmland. They sold for prices of \$330,000 and \$340,000 or for \$130.95 and \$174.90 per square foot of living area, including land. The subject's assessment for the homesite and related improvements, exclusive of the farmland, reflects a market value of \$429,897 or \$154.58 per square foot of living area, including land, which is above the overall price range established by the best comparable sales in this record but falls between these sales on a price-per-square-foot basis. The subject's higher overall value appears to be justified considering the subject's larger dwelling size and the fact that it has two garages with a combined total building area of 6,365 square feet. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported. Based on this record, the Board finds the subject's assessment as determined by the board of review is correct and 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:

June 8, 2021



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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