



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

APPELLANT: Donald Matchett
DOCKET NO.: 18-00572.001-R-1
PARCEL NO.: 02-27-402-004

The parties of record before the Property Tax Appeal Board are Donald Matchett, 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: \$39,742
IMPR.: \$152,839
TOTAL: \$192,581

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 part one-story and a part two-story dwelling of wood siding exterior construction with 5,036 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 1,134 square foot attached garage. The property has a 96,211 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on seven comparable sales located from 2.88 to 3.68 miles from the subject property. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 4,130 to 4,300 square feet of living area. The dwellings were constructed from 2004 to 2008. The comparables have basements, with two having finished area. Each comparable has central air conditioning and an attached garage ranging in size from

638 to 755 square feet of building area. Six comparables each have one fireplace. The properties have sites ranging in size from 10,160 to 13,595 square feet of land area. The comparables sold from March 2016 to January 2018 for prices ranging from \$290,000 to \$425,000 or from \$70.22 to \$99.25 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,581. The subject's assessment reflects a market value of \$582,167 or \$115.60 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In response to the appellant's appeal, the board of review argued appellant's comparable sales are from 2.88 to 3.68 miles in distance from the subject and four of these sales sold in 2016.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .17 of a mile from the subject property. The comparables are situated on sites ranging in size from 17,424 to 106,439 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,484 to 3,437 square feet of living area. The dwellings were constructed from 1991 to 2002. Features of each comparable include a basement, with one having finished area; central air conditioning; a fireplace; and an attached garage ranging in size from 594 to 782 square feet of building area. Comparable #1 also has a 624 square foot detached garage. The comparables sold from July 2017 to May 2018 for prices ranging from \$375,000 to \$430,000 or from \$109.11 to \$173.11 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 record contains ten comparable sales for the Board's consideration. Notwithstanding that four of the comparables sold in 2016, which are dated in relation to the subject's January 1, 2018 assessment date, the Board finds neither of the parties' comparable sales are particularly similar to the subject. For example, the appellant's comparables are relatively similar in size, but are not located in proximity to the subject. The comparables submitted by the board of review are located in close proximity to the subject but have significantly smaller dwelling sizes when compared to the subject. In addition, nine of the parties' comparable sales have considerably smaller sites when compared to the subject. Nevertheless, both parties' comparables sold from March 2016 to May 2018 for prices ranging from \$290,000 to \$430,000 or from \$70.22 to \$173.11 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$582,167 or \$115.60 per square foot of living area including land,

which falls within the price per square foot range established by both parties' comparable sales but above on overall price which is justified when considering the subject's larger dwelling size and land size. After considering adjustments to the comparables for differences when compared to the subject, like dwelling size, land size and features, the Board finds the subject's estimated market value as reflected by its 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: October 20, 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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