



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

APPELLANT: Michael Vaughn
DOCKET NO.: 18-00577.001-R-1
PARCEL NO.: 01-11-405-017

The parties of record before the Property Tax Appeal Board are Michael Vaughn, 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: \$9,049
IMPR.: \$23,721
TOTAL: \$32,770

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 wood siding exterior construction with 728 square feet of living area. The dwelling was constructed in 1955. Features of the home include a partial unfinished basement and one bath. The property has a 6,534 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from .26 of a mile to 2.80 miles from the subject. Comparables #1, #5 and #6 are situated on sites ranging in size from 7,500 to 9,147 square feet of land area. The appellant did not report the site sizes for comparables #2, #3 and #4. The comparables are improved with a 1.25-story and five, 1-story dwellings of wood siding or artificial stone exterior construction that were built from 1950 to 1963. Comparables #1 and #4 have effective ages of

1970 and 1965, respectively. The dwellings range in size from 748 to 1,545 square feet of living area. Three comparables have partial or full basements, with one having finished area. Three comparables have central air conditioning, one comparable has a fireplace, each comparable has one bath and three comparables have garages ranging in size from 280 to 525 square feet of building area. The comparables sold from February 2016 to July 2017 for prices ranging from \$60,000 to \$103,200 or from \$61.49 to \$126.47 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 \$32,770. The subject's assessment reflects an estimated market value of \$99,063 or \$136.08 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%.

In response to the appellant's appeal, the board of review argued the appellant's comparables #1, #3 and #6 do not benefit from channel front or lakefront location that feeds into the Chain-of-Lakes waterways like the subject and the comparables submitted by the board of review. In addition, the board of review submitted maps depicting the locations of the subject and both parties comparables. The board of review also noted appellant's comparables #2, #3 and #5 sold in 2016, approximately 13 to 22 months prior to the January 1, 2018 assessment.

In support of the subject's assessment, the board of review submitted information on three comparable sales located from .611 of a mile to 2.373 miles from the subject. The comparables are situated on sites ranging in size from 8,400 to 13,504 square feet of land area and are improved with one-story dwellings of wood siding exterior construction built from 1957 to 1965. The dwellings range in size from 832 to 1,228 square feet of living area. Two comparables have full unfinished basements, one comparable has central air conditioning, one comparable has a fireplace, each comparable has one or two baths and one comparable has a 440 square foot garage. The comparables sold in June or October 2017 for prices ranging from \$133,000 to \$190,000 or \$126.91 to \$174.28 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board finds the parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3 and #6 due to their inferior locations when compared to the subject which was unrefuted by the appellant. In addition, the Board gave less weight to appellant's comparables #2, #3 and #5 which sold in 2016, approximately 13 to 22 months prior to the January 1, 2018 assessment and were less likely to be reflective of market value as of that date. Lastly, reduced weight was given to appellant's

comparable #5 along with board of review comparables #1 and #2 due to their significantly larger dwelling sizes when compared to the subject.

The Board gave most weight to the appellant's comparable #4 and board of review comparable #3 as both have similar channel front or water-front sites like the subject, in addition, being similar in dwelling size, design, age and most features. These comparables sold in June or July 2017 for prices of \$84,000 and \$145,000 or \$107.69 and \$174.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$99,063 or \$136.07 per square foot of living area, including land, which falls between the two best comparable sales in the record both on overall value and a price per square foot basis. 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 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: 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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