



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

APPELLANT: Paul Schwebel
DOCKET NO.: 18-00592.001-R-1
PARCEL NO.: 06-26-101-003

The parties of record before the Property Tax Appeal Board are Paul Schwebel, 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: \$16,516
IMPR.: \$65,003
TOTAL: \$81,519

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 2,178 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning and a 484 square foot garage. The property has an 8,276 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 .48 of a mile to 1.40 miles from the subject property. The comparables are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,222 to 2,344 square feet of living area. The dwellings were constructed from 1972 to 1994. The site sizes ranged from 10,454 to 19,602 square feet of land area. Each comparable has a basement with two having finished area, central

air conditioning, a fireplace and a garage ranging in size from 400 to 822 square feet of building area. The comparables sold from February to October 2017 for prices ranging from \$236,000 to \$290,000 or from \$100.68 to \$128.09 per square foot of living area, land included. The appellant also submitted Multiple Listing Service (MLS) sheets associated with the sales of comparables #3 and #4 which noted both were rehabs in 2016 and 2015, respectively. Based on this evidence, the appellant requested that the assessment be reduced to \$76,949.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,519. The subject's assessment reflects a market value of \$246,430 or \$113.15 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 eight comparable sales located within .225 of mile from the subject property. The comparables are improved with two-story dwellings of vinyl or wood siding exterior construction that range in size from 1,880 to 2,344 square feet of living area. The dwellings were constructed in 1993 or 1994. The site sizes ranged from 6,611 to 8,664 square feet of land area. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 400 to 441 square feet of building area. The comparables sold from December 2016 to September 2018 for prices ranging from \$245,000 to \$305,000 or from \$106.80 to \$157.45 per square foot of living area, land included. Based on this evidence, the board of review requested that the 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 Board finds 14 comparables were submitted by both parties in support of their respective positions. The Board gave less weight to the appellant's comparables #1, #2, #3, #4 and #6 due to their distant locations from the subject and/or dissimilar age when compared to the subject. The Board gave less weight to the board of review comparable #5 based on a sale date occurring in December 2016 which is less proximate in time to the assessment date at issue and thus, less likely to be indicative of the subject's market value as of January 1, 2018.

The Board finds the best evidence of market value to be the appellant's comparable #5 and the remaining board of review comparables. These comparables are relatively similar to the subject in location, site size, design, dwelling size, age and most features, except for each comparable has superior finished basement area. These comparables sold for prices ranging from \$245,000 to \$305,000 or from \$106.80 to \$157.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$246,430 or \$113.15 per square foot of living area, including land, which falls within the range established by the best comparable sales in this

record. After considering adjustments to the comparables for differences including finished basement area when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Paul Schwebel, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085