



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

APPELLANT: George Ellerman
DOCKET NO.: 18-00602.001-R-1
PARCEL NO.: 06-24-204-006

The parties of record before the Property Tax Appeal Board are George Ellerman, 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: \$53,355
IMPR.: \$86,210
TOTAL: \$139,565

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 2.0-story dwelling of vinyl siding exterior construction with 2,600 square feet of living area. The dwelling was constructed in 1986. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 616 square foot garage. The property has a 21,475 square foot site and is located in Third Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.22 of a mile from the subject. The comparables have sites that range in size from 9,800 to 16,509 square feet of land area and are improved with a 1.5-story and three, 2.0-story dwellings of vinyl or wood siding exterior construction that range in size from 2,419 to 2,797 square feet of living area. The homes were built from 1987 to 1989. Each comparable has a basement, two with finished area, central

air conditioning, one fireplace and a garage ranging in size from 400 to 598 square feet of building area. The comparables sold from October 2016 to May 2018 for prices ranging from \$335,000 to \$410,000 or from \$92.33 to \$169.49 per square foot of living area, land included.

The appellant's counsel included comments asserting that all of his comparable sales are waterfront property in the subject's subdivision and stating, "All the Comp's have larger basements than the Subject." The appellant's counsel also submitted Multiple Listing Service (MLS) sheets on his comparables #1 and #3. Both MLS sheets describe the respective properties as being recently renovated/updated, however, no dates of work are specified. Based on this evidence, the appellant requested the subject's assessment be reduced to \$130,854.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,565. The subject's assessment reflects a market value of \$421,901 or \$162.27 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 five comparable sales, as three of the comparables were duplicate properties, and located within approximately 0.21 of a mile from the subject property. Board of review comparables #2 and #4 are the same properties as the appellant's comparables #2 and #4, respectively. The comparables have sites that range in size from 14,419 to 17,381 square feet of land area and are improved with a 1.5-story and four, 2.0-story dwellings of brick or vinyl siding exterior construction that range in size from 2,314 to 2,797 square feet of living area. The homes were built from 1987 to 1989. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 400 to 726 square feet of building area. The comparables sold from May 2017 to June 2018 for prices ranging from \$360,000 to \$460,000 or from \$128.71 to \$183.66 per square foot of living area, land included. Based on this evidence, the board of review requested the subject'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 seven comparables for the Board's consideration as two of the comparables were common to both parties. The Board gave less weight to the appellant's comparables #1, #2 and #3, which includes the common board of review comparable #2 along with board of review comparables #1 and #3 which have unfinished basements compared to the subject's finished basement.

The Board finds the best evidence of market value to be the common appellant's comparable #4/board of review comparable #4 and board of review comparable #5 which are similar to the

subject in terms of location, age, design, dwelling size, finished basement and features. These two comparables sold in May 2018 and December 2017 for prices of \$410,000 and \$460,000, respectively or for \$169.49 and \$176.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$421,901 or \$162.27 per square foot of living area, including land, which falls between the overall value and below the price per square foot established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, 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

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