



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

APPELLANT: Lynn Bolman
DOCKET NO.: 18-00609.001-R-1
PARCEL NO.: 06-23-308-094

The parties of record before the Property Tax Appeal Board are Lynn Bolman, 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: \$19,632
IMPR.: \$80,604
TOTAL: \$100,236

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 2,455 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has a 11,568 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 seven comparable sales located within .39 of a mile of the subject. The comparables were described as two-story dwellings of vinyl siding exterior construction that were built from 1991 to 1995. The dwellings range in size from 2,294 to 2,408 square feet of living area. The comparables each feature a basement with four having finished area. Each comparable has central air conditioning and a garage ranging in size from 400 to 440

square feet of building area. In addition, six comparables each have a fireplace. The comparables have sites ranging in size from 7,500 to 13,253 square feet of land area. The comparables sold from March 2017 to March 2018 for prices ranging from \$175,000 to \$284,900 or from \$74.66 to \$124.19 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 \$100,236. The subject's assessment reflects a market value of \$303,011 or \$123.43 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 .384 of a mile of the subject. The comparables were described as two-story dwellings of vinyl siding exterior construction ranging in size from 2,151 to 2,558 square feet of living area. The dwellings were built from 1991 to 1997. The comparables each feature a basement with four having finished area. Each comparable has central air conditioning and a garage ranging in size from 400 to 693 square feet of building area. In addition, six comparables each have a fireplace. The comparables have sites ranging in size from 6,600 to 16,195 square feet of land area. The comparables sold from July 2016 to June 2018 for prices ranging from \$282,000 to \$328,000 or from \$122.93 to \$135.10 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 no reduction in the subject's assessment is warranted.

The parties submitted 15 suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3, and #4, along with board of review comparables #1, #2, #3 and #7 that lack a finished basement unlike the subject. The Board also gave reduced weight to the appellant's comparable #5 as it appears to be an outlier selling for a price of \$175,000 per \$74.66 per square foot of living area, significantly below that established by the remaining sales submitted by both parties. The Board finds board of review comparable #8 sold in July 2016 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #2, #6 and #7, along with board of review comparables #4 through #6. These six comparables are similar to the subject in location, dwelling size, design, age and features. The comparables sold from March 2017 to May 2018 for prices ranging from \$252,000 to \$300,000 or from \$107.51 to \$130.78 per square foot of living area, including land. The subject's assessment reflects a market

value of \$293,587 or \$119.59 per square foot of living area, including land, which falls slightly above the overall price range but within the range established by the most similar comparable sales in this record on a price per square foot basis. The subject is superior to the comparables in lot area, dwelling size with additional finished basement area, age and garage size. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the 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: December 23, 2019



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

Lynn Bolman, 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