



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

APPELLANT: Scott Patera
DOCKET NO.: 18-00633.001-R-1
PARCEL NO.: 06-27-303-025

The parties of record before the Property Tax Appeal Board are Scott Patera, 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: \$21,864
IMPR.: \$84,506
TOTAL: \$106,370

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 2,456 square feet of living area. The dwelling was constructed in 1989 and has a reported effective age of 1997. Features of the home include a partial basement with 342 square feet of finished area, central air conditioning, a fireplace and a 586 square foot garage. The property has a 10,018 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 two grid analyses with information on six comparable sales. For ease of reference, the Board has renumbered the second page of comparables as #4, #5 and #6. The properties are located within .57 of a mile from the subject and within the same neighborhood code as assigned to the subject by the assessor. The comparables have sites ranging in size from 10,454 to 21,344 square feet of land area and are improved with two-story dwellings of vinyl

siding exterior construction that were built between 1988 and 1992 where comparable #3 has a reported effective age of 1994. The homes range in size from 2,452 to 3,156 square feet of living area. Each dwelling has a basement, one of which is fully finished. Each dwelling has central air conditioning, one or three fireplaces and a garage ranging in size from 572 to 756 square feet of building area. The comparables sold from March 2017 to April 2018 for prices ranging from \$281,000 to \$375,000 or from \$109.81 to \$121.38 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$94,137 which would reflect a market value of \$282,439 or \$115.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,370. The subject's assessment reflects a market value of \$321,554 or \$130.93 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 two grid analyses with information on a total of five comparable sales. For ease of reference, the Board has renumbered the second page as comparable #5. The comparables are located within .581 of a mile from the subject and within the same neighborhood code as the subject. Board of review comparable #2 is the same property as appellant's comparable #3. The comparables have sites ranging in size from 10,454 to 23,087 square feet of land and are improved with two-story dwellings of vinyl siding exterior construction that were built between 1987 and 1989. The homes range in size from 2,156 to 2,558 square feet of living area. Each dwelling has a basement, two of which have finished areas. Each dwelling has central air conditioning, one or two fireplaces and a garage or garages ranging in total size from 552 to 1,682 square feet of building area. The comparables sold from July 2016 to May 2018 for prices ranging from \$281,000 to \$331,000 or from \$114.60 to \$138.20 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 parties submitted a total of ten comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2, #5 and #6 along with board of review comparable #1 due to differences in dwelling size and/or garage area which differ from the subject's dwelling size of 2,456 square feet and 586 square foot garage. The Board has given reduced weight to board of review comparable #3 due the sale occurring in 2016, a date more remote in time from the valuation date at issue of January 1, 2018 and thus less likely to be indicative of the subject's estimated market value than other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #4 and #3/board of review comparable #2 along with board of review comparables #4 and #5. These most similar comparables sold from April 2017 to April 2018 for prices ranging from \$281,000 to \$331,000 or from \$114.60 to \$134.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$321,554 or \$130.93 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of both overall value and on a per square foot basis. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject property, 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: November 17, 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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