



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

APPELLANT: Florian Tent  
DOCKET NO.: 18-00640.001-R-1  
PARCEL NO.: 06-27-205-023

The parties of record before the Property Tax Appeal Board are Florian Tent, 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:** \$21,345  
**IMPR.:** \$84,948  
**TOTAL:** \$106,293

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 2,484 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 462 square foot two-car attached garage. The property has a 10,400 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 nine comparable sales located within .36 of a mile from the subject property. The comparables have sites ranging in size from 10,000 to 15,371 square feet of land area. The comparables are described as two-story dwellings of vinyl siding exterior construction that range in size from 2,378 to 2,750 square feet of living area. The dwellings were constructed from 1992 to 1994. Each comparable has a basement with two having finished

area, central air conditioning and a two-car or a three-car attached garage ranging in size from 420 to 682 square feet of building area. Eight comparables each have a fireplace. The comparables sold from June 2017 to February 2018 for prices ranging from \$255,000 to \$345,000 or from \$100.87 to \$127.54 per square foot of living area, land included. The appellant also submitted Multiple Listing Service (MLS) sheets associated with the sales of comparables #1 and #3. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$96,866.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,293. The subject's assessment reflects a market value of \$321,321 or \$129.36 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 seven comparable sales located within .251 of mile from the subject property. Board of review comparables #1 and #6 are the same properties as appellant's comparables #6 and #7, respectively. The comparables are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,418 to 2,705 square feet of living area. The dwellings were constructed from 1992 to 1994. The site sizes ranged from 9,148 to 17,885 square feet of land area. Each comparable has a basement with four having finished area, central air conditioning, a fireplace and a two-car or a three-car garage ranging in size from 441 to 772 square feet of building area. Comparable #5 has a 512 square foot inground swimming pool. The comparables sold from September 2016 to June 2018 for prices ranging from \$310,000 to \$370,000 or from \$118.85 to \$143.31 per square foot of living area, land included. Based on this evidence, the board of review requested that 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 14 comparables for the Board's consideration which includes two comparables common to both parties. The Board gave less weight to the appellant's comparable #4 along with board of review comparables #4 and #5 as they have larger three-car garages when compared to the subject's two-car garage. In addition, board of review comparable #5 has an inground swimming pool unlike the subject. The Board gave less weight to the board of review comparable #7 based on a sale date occurring in September 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 remaining ten comparables in the record which includes the parties' two common comparables. These comparables are similar to

the subject in location, age, dwelling size, design and features, with the exception that seven comparables have inferior unfinished basements. These comparables sold from June 2017 to June 2018 for prices ranging from \$255,000 to \$370,000 or from \$100.87 to \$137.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$321,321 or \$129.36 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:

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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COUNTY

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