



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

APPELLANT: John Reim
DOCKET NO.: 18-00644.001-R-1
PARCEL NO.: 06-27-305-009

The parties of record before the Property Tax Appeal Board are John Reim, 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: \$26,620
IMPR.: \$128,884
TOTAL: \$155,504

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 3,717 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement with finished area, central air conditioning, two fireplaces, four and one-half baths and a 929 square foot garage. The property has an 18,736 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 within .47 of a mile from the subject property. 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 range in size from 3,025 to 3,414 square feet of living area. The dwellings were constructed from 1987 to 1993. The comparables have basements with three having finished area. Additional

features of each comparable include central air conditioning, one or three fireplaces, two and one-half baths to three full baths and two-half baths, and a garage ranging in size from 528 to 720 square feet of building area. The comparables sold from June 2016 to January 2018 for prices ranging from \$314,000 to \$375,000 or from \$98.13 to \$120.89 per square foot of living area, land included. The appellant also submitted a Multiple Listing Service (MLS) sheet associated with the sale of comparable #5. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$144,948.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,504. The subject's assessment reflects a market value of \$470,085 or \$126.47 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 a grid analysis and property record cards for the subject and five comparable sales located within .544 of mile from the subject property. The comparables have sites ranging in size from 12,815 to 36,155 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,974 to 3,816 square feet of living area. The dwellings were constructed from 1989 to 1992. The comparables have basements with two having finished area. Each comparable has central air conditioning, one or two fireplaces, two and one-half baths to four baths, and a garage ranging in size from 624 to 936 square feet of building area. The comparables sold from April 2016 to June 2018 for prices ranging from \$385,000 to \$420,000 or from \$107.18 to \$141.22 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 Board finds 11 comparables were submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables #1 through #4 along with board of review comparable #2 as they sold in 2016 which is less proximate in time to the January 1, 2018 assessment date and thus, less likely to be reflective of market value. The Board also gave less weight to the appellant's comparable #1 and board of review comparables #4 and #5 as they have unfinished basements in contrast to the subject's finished basement.

The Board finds the best evidence of market value to be the appellant's comparable #6 along with board of review comparables #1 and #3. These comparables are similar to the subject in location, design, age and most features. However, each comparable has a smaller dwelling size, a smaller basement with less finished area and less baths. Two comparables have smaller lot sizes and smaller garages. One comparable has a larger lot size. The comparables sold from May 2017 to

June 2018 for prices ranging from \$375,000 to \$420,000 or from \$120.89 to \$141.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$470,085 or \$126.47 per square foot of living area, including land, which falls within the range on a per square foot basis but above the overall sale price range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject, like dwelling size and features, 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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