



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

APPELLANT: Benjamin Lovinger
DOCKET NO.: 18-00719.001-R-1
PARCEL NO.: 04-29-401-065

The parties of record before the Property Tax Appeal Board are Benjamin Lovinger, the appellant; 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: \$14,170
IMPR.: \$27,976
TOTAL: \$42,146

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 is improved with a one-story dwelling of wood siding construction with 846 square feet of living area. The dwelling was constructed in 1965. Features of the home include an unfinished basement, two fireplaces and an attached two-car garage with 572 square feet of building area. The property has a 40,075 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on April 3, 2018 for a price of \$92,000. The appellant submitted a copy of the PTAX-203 Real Estate Transfer Declaration associated with the purchase disclosing the transaction was a court ordered sale and a Sheriff's Deed was issued when transferring the property. The seller on the transfer declaration was identified as the Lake County Sheriff's Office. On the appeal the appellant indicated the property was sold at auction, the property had not been advertised for sale, and the property was

sold as a result of foreclosure. The appellant also included a copy of the Balance Receipt prepared by the Sheriff's office, a copy of the Sheriff's Deed, a Motion for Order Approving Report of Sale and Distribution and Eviction Order and an In Rem Deficiency, and a copy of the Order Approving Report of Sale and Distribution, Confirming the Sale, and Eviction Order and Order for an In Rem Deficiency Judgment. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,146. The subject's assessment reflects a market value of \$127,406 or \$150.60 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 four comparable sales improved with three, one-story dwellings and one raised ranch style dwelling of wood siding or brick exterior construction that range in size from 864 to 960 square feet of above ground living area. The homes were built from 1950 to 1962. The raised ranch has a finished lower level while the three remaining comparables have either a crawl space or slab foundation. One comparable has central air conditioning and each comparable has a garage ranging in size from 440 to 576 square feet of building area. The comparables are located from .147 to 1.233 miles from the subject property with sites ranging in size from 9,620 to 20,846 square feet of land area. The sales occurred from April 2017 to August 2018 for prices ranging from \$128,000 to \$139,000 or from \$144.79 to \$157.41 per square foot of living area, including land.

In rebuttal the board of review asserted the subject's recent sale was a court-ordered Sheriff's sale and did not benefit from multiple listing service market exposure.

Based on this evidence the board of review requested the subject's assessment be sustained.

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 the best evidence of market value in the record to be comparable sales #1 through #3 submitted by the board of review. These comparables are like the subject in location, style, size, construction, age, and features with the exception none of the homes has a basement as does the subject property and each has a smaller site than the subject property, suggesting upward adjustments would be needed to the comparables. These properties sold proximate in time to the assessment date at issue for prices ranging from \$128,000 to \$139,000 or from \$144.79 to \$153.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$127,406 or \$150.60 per square foot of living area, including land,

which is below the range established by the best comparable sales in this record on a square foot basis and well supported given the subject's superior foundation and larger site in relation to these properties. Less weight was given board of review comparable #4 due to its slightly different style than the subject property and finished lower level. The Board gives little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was court ordered and the property was sold by the Sheriff where the purchaser was given a Sheriff's deed. These facts indicate there was an element of duress in the transaction. Additionally, the best sales provided by the board of review support the conclusion that the subject's purchase price is not reflective of fair cash value. Based on this record 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:

December 15, 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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