



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

APPELLANT: Gary Pineless
DOCKET NO.: 18-01411.001-R-1
PARCEL NO.: 16-32-411-186

The parties of record before the Property Tax Appeal Board are Gary Pineless, 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: \$69,843
IMPR.: \$192,967
TOTAL: \$262,810

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 two-story dwelling with brick exterior construction that is 21 years old. The dwelling has 3,444 square feet of living area with features that include a finished basement, central air conditioning, a fireplace and a garage with 837 square feet of building area. The property has a 16,000-square foot site and is located in West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$695,000 as of August 10, 2017. The appraisal was prepared by Mike Kissane, a Certified Residential Real Estate Appraiser. A letter from the appellant's lender disclosed that the appraisal was used in connection with the appellant's application for a loan.

The appraiser developed the sales comparison approach to value using three comparable sales located within .15 of a mile of the subject property. The properties are improved with two-story, dwellings of the same quality of construction and condition as the subject dwelling. The homes range in size from 3,074 to 4,554 square feet of living area, and range in age from 19 to 25 years old. The comparables have sites ranging in size from 12,197 to 16,553 square feet of land area. Each comparable features a basement with two having finished areas. Each home also has central air-conditioning, a fireplace, and a 2-car or 3-car garage. The sales of the comparables occurred from June 2016 to February 2017 for prices ranging from \$650,000 to \$790,000 or from \$173.47 to \$211.45 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject, the appraiser arrived at adjusted prices ranging from \$676,900 to \$724,810 and arrived at an estimated value of the subject of \$695,000 or \$201.80 per square foot of living area, land included.

In further support of the appeal, the appellant submitted a grid analysis containing information on three comparable sales. Appellant's comparable #1 is the same property as the appraiser's comparable #2. The appellant's comparable sales were located within .19 of a mile of the subject. The properties consist of two-story dwellings of brick exterior ranging in size from 3,523 to 4,477 square feet of living area and were either 19 or 20 years old. The home each features an unfinished basement, central air-conditioning, a fireplace and a garage ranging in size from 671 to 782 square feet of building area. The sales occurred from March 2017 to July 2018 for prices ranging from \$695,000 to \$820,000 or from \$197.28 to \$188.42 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$231,667 to approximately reflect the appraised market value of \$695,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$262,810. The subject's assessment reflects a market value of \$794,468 or \$230.68 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. The board of review also disclosed that in West Deerfield Township where the subject is located, an equalization factor of 1.0393 was applied to the 2016 assessment in the 2017 tax year, and a factor of 1.0032 was applied in the 2018 tax year.

The board of review disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year in Docket No. 16-02745.001-R-1 in which the subject's assessment was reduced to \$252,066 in accordance with an agreement of the parties. A copy of the Property Tax Appeal Board's decision was attached with the board of review's submission. The board of review indicated that in West Deerfield Township where the subject property is located, 2015 was the beginning of the quadrennial general assessment cycle which runs through tax year 2018. The board of review explained that in West Deerfield Township, the equalization factor of 1.0393 was applied to the 2016 assessments of each non-farm property to arrive at the subject's 2017 tax year assessment of \$261,971; and a factor of 1.0032 was applied to the 2017 assessments of each non-farm property to arrive at the subject's 2018 tax year assessment of \$262,810.

The board of review argued that the 2016 decision of the Property Tax Appeal Board should be carried forward through 2018 tax year (the remainder of the general assessment period) as provided in Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) subject only to the equalization factors applied, presuming all other requirements of said Section are met.

The board of review also submitted a grid analysis and property record cards containing information on the subject property and four comparable sales with varying degree of similarity to the subject property. Of the four comparables, the most similar to the subject was comparable #4 which is located within .086 of a mile of the subject property and shares the same assigned neighborhood code with the subject. This comparable is virtually identical to the subject in design, construction, age, dwelling size and features. This comparable sold in August 2017 for a price of \$805,000 or \$210.90 per square foot of living area, land included.

Based on this evidence and argument, the board of review requested that the subject's assessment remain unchanged.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, **such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added]. 35 ILCS 200/16-185.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year in Docket No. 16-02745.001-R-1 in which the subject's assessment was reduced to \$252,066 based on an agreement of the parties. The record further disclosed the subject property is an owner-occupied dwelling as the subject's address is the same as the appellant's residential address on the Residential Appeal form and the subject's property record card. The Board also finds that the 2015 through 2018 tax years are in the same general assessment period in West Deerfield Township and that an equalization factor of 1.0393 was applied in the 2017 tax year, and a factor of 1.0032 was applied in 2018 tax year. Furthermore, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or

modified upon review and there was no evidence the subject property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's assessment as established by decision for the 2016 tax year should be carried forward through the 2018 tax year at issue herein subject only to the equalization factors applied in 2017 and 2018 tax years, which is what is reflected by the final decision issued by the Lake County Board of Review.¹ The Board finds the 2018 assessment established by the board of review follows the mandate of section 16-185 of the Property Tax Code and is further supported by the sales data contained in this record. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

¹ \$252,066 (2016 PTAB decision) x 1.0393 (2017 factor) = \$261,971 x 1.0032 (2018 factor) = \$262,810.

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



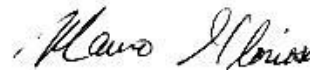
Member

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: June 16, 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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