



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

APPELLANT: John Fitzgerald
DOCKET NO.: 19-03200.001-R-1
PARCEL NO.: 01-12-416-223

The parties of record before the Property Tax Appeal Board are John Fitzgerald, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; 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: \$7,724
IMPR.: \$44,935
TOTAL: \$52,659

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 2019 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 one-story dwelling of wood siding exterior construction with 1,200 square feet of living area.¹ The dwelling was constructed in 1965. Features of the home include a full unfinished basement, central air conditioning and a 308 square foot garage. The property has a 15,000 square foot site and is located in Antioch, Vernon 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 4, 2019 for a price of \$110,000 or \$91.67 per square foot of living area, including land. The appellant completed Section IV of the residential appeal petition and reported the subject was purchased from Robert Drafke, the owner of record. Also, the parties to the transaction were not related and the property was not advertised for sale in the open market. The appellant submitted a copy of the

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review.

settlement statement associated with the sale of the subject property, along with a copy of the PTAX-203 Illinois Real Estate Transfer Declaration, which reiterated the fact that the property was not advertised for sale. 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 \$52,659. The subject's assessment reflects a market value of \$160,106 or \$133.42 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the same subdivision as the subject property. The comparables each have a 7,500 square foot site, which are improved with a one-story dwelling of wood siding exterior construction ranging in size from 961 to 1,216 square feet of living area. The dwellings were built in 1960 or 1965. The comparables each have a crawl space foundation, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage that ranges in size from 440 to 600 square feet of building area. The properties sold from May 2018 to May 2020 for prices ranging from \$139,844 to \$153,250 or from \$120.89 to \$145.52 per square foot of living area, including land.

With respect to the appellant's evidence, the board of review argued the subject's sale was invalid because it was not advertised for sale and is believed to have been sold between related parties. The board of review submitted a copy of the Real Estate Transfer Declaration associated with the sale of the subject which shows the subject property was not advertised for sale. 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 gives less weight to the subject's April 2019 sale price. The Board finds the subject's sale does not meet one of the key fundamental elements of an arm's-length transaction. The evidence in this record shows the subject property was not advertised for sale in the open market. Therefore, the subject's sale price was given little weight and is not considered indicative of fair market value.

The record contains three comparable sales for the Board's consideration, which were provided by the board of review. The Board has given reduced weight board of review comparable sale #1 due to its smaller dwelling size when compared to the subject. Moreover, this property sold 17 months after the assessment date at issue. The Board finds the best evidence of market value to be board of review comparables #2 and #3. Despite that each comparable has a considerably

smaller site size than the subject and neither dwelling has a basement, like the subject, these comparables are similar to the subject in location, dwelling size, design, age and some features. These two properties sold in May and July 2018 for prices of \$147,000 and \$153,250 or for \$120.89 and \$129.00 per square foot of living area, including land. The Board finds these sales demonstrate the subject's purchase price of \$110,000 or \$91.67 per square foot of living area, including land, is not representative of fair cash value. The Board finds that the subject's assessment reflecting a market value of \$160,106 or \$133.42 per square foot of living area, including land is greater than the two best comparable sales in the record but appears to be logical given its superior site size and basement foundation. Therefore, based on this record, the Board finds no reduction in the subject's assessment is 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 21, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Fitzgerald, by attorney:
Dennis D. Koonce
Attorney at Law
11255 Patrick Court
Frankfort, IL 60423

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085