



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

APPELLANT: Randall Crewz
DOCKET NO.: 19-04860.001-R-1
PARCEL NO.: 05-21-200-048

The parties of record before the Property Tax Appeal Board are Randall Crewz, 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: \$33,329
IMPR.: \$92,969
TOTAL: \$126,298

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 split-level dwelling of wood siding and brick exterior construction with 1,512 square feet of above ground living area. The dwelling was constructed in 1969 and has an effective year built of 1984. Features of the home include a finished lower level, central air conditioning, two fireplaces, two metal sheds totaling 920 square feet of building area, a 1,728 square foot pole building built in 2017 and a 528 square foot garage. The property has a 613,630 square foot site that contains 131,169 square feet of residential land area and the remaining land area contains lakes/lake bottom ground. The property is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .80 of a mile from the subject. The comparables are described as one-story dwellings of frame exterior construction

that were built from 1955 to 1968. Comparables #3 and #4 have effective years of 1977 and 1986, respectively. The dwellings range in size from 1,352 to 1,776 square feet of above ground living area and are situated on sites that range in size from 8,682 to 23,618 square feet of land area. All comparables have central air conditioning, two comparables each have a fireplace and garages ranging in size from 228 to 560 square feet of building area. Comparable #1 has an additional 576 square foot garage and a 300 square foot carport. The comparables sold from August 2018 to July 2019 for prices ranging from \$130,000 to \$327,000 or from \$96.15 to \$205.92 per square foot of above ground living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,298. The subject's assessment reflects an estimated market value of \$384,001 or \$253.97 per square foot of above ground living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located from .71 to 2.15 miles from the subject. Board of review comparable #3 and appellant's comparable #4 are the same property. The comparables consist of one-story dwellings of brick or wood siding exterior construction that were built from 1950 to 1998. Comparables #3 and #4 have effective years of 1986 and 1964, respectively. The dwellings range in size from 1,581 to 2,104 square feet of above ground living area and are situated on sites ranging in size from 11,900 to 156,150 square feet of land area. Three comparables have basements, two of which are walk-outs and have recreation rooms. One comparable has a crawl space foundation. Each comparable has central air conditioning, three comparables have one or two fireplaces, and three comparables have garages ranging in size from 441 to 588 square feet of building area. Comparable #1 has an additional 396 square foot garage. The comparables sold from July 2018 to March 2020 for prices ranging from \$327,000 to \$865,000 or from \$182.98 to \$466.31 per square foot of above ground living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration, one of which is common to both parties. The Board finds the parties' comparables are not truly similar to the subject as all have significantly smaller land sizes than the subject. Furthermore, the comparables differ from the subject in location, style, age, dwelling size and/or features. Nevertheless, the Board gives less weight to board of review comparable #4 as it sold in March 2020 which is less proximate in time to the January 1, 2019 assessment date than the other sales in the record. The Board also gave less weight to board of review comparable #2 due to its considerably newer age when compared to the subject.

The Board finds the best evidence of the market value to be the parties' remaining comparables which includes the common comparable. These comparables sold from January 2018 to September 2019 for prices ranging from \$130,000 to \$865,000 or from \$96.15 to \$466.31 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$327,939 or \$262.77 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 best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

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:

February 15, 2022



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

Randall Crewz, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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