



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

APPELLANT: Otto Wimpffen
DOCKET NO.: 19-04882.001-R-1
PARCEL NO.: 06-20-422-020

The parties of record before the Property Tax Appeal Board are Otto Wimpffen, 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: \$6,597
IMPR.: \$19,648
TOTAL: \$26,245

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 vinyl siding exterior construction with 804 square feet of living area. The dwelling was constructed in 1958. Features of the home include a crawl space foundation. The property has a 5,230 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from approximately .42 of a mile to 1.45 miles from the subject property. The comparables have sites that range in size from 5,000 to 6,530 square feet of land area. The comparables are improved with one-story dwellings of wood or vinyl siding exterior construction ranging in size from 817 to 886 square feet of living area. The dwellings were built from 1951 to 1962. The comparables each have a crawl space foundation and one comparable has central air conditioning. The properties sold from

February 2018 to March 2019 for prices ranging from \$30,000 to \$70,000 or from \$33.86 to \$81.02 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$17,418, which would reflect a market value of \$52,259 or \$65.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,245. The subject's assessment reflects a market value of \$79,796 or \$99.25 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 from approximately .37 to .54 of a mile from the subject property and within the subject's neighborhood. The comparables have sites that range in size from 4,790 to 5,540 square feet of land area. The comparables are improved with one-story dwellings of vinyl siding exterior construction ranging in size from 818 to 912 square feet of living area. The board of review reported that one comparable has a crawl space foundation and two comparables each have an unfinished basement. Two comparables each have a garage with 440 or 520 square feet of building area. One comparable has central air conditioning. One comparable has a fireplace and a frame utility shed. The properties sold from October 2018 to June 2019 for prices ranging from \$100,000 to \$158,000 or from \$122.25 to \$173.63 per square foot of 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 a reduction in the subject's assessment is not warranted.

The record contains a total of six suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 due to their distant locations from the subject being more than 1 mile away. The Board gives reduced weight to board of review comparables #3 and #4 due to their dissimilar basement foundations and/or newer dwelling age when compared to the subject. The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparable #1. These two comparables are similar to the subject in location, dwelling size, design and age. The comparables sold in January 2019 and October 2018 for prices of \$70,000 and \$100,000 or for \$81.02 and \$122.25 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$79,796 or \$99.25 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for

differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: March 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

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