



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

APPELLANT: Jody Duffin
DOCKET NO.: 19-04896.001-R-1
PARCEL NO.: 06-26-107-021

The parties of record before the Property Tax Appeal Board are Jody Duffin, 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: \$8,759
IMPR.: \$62,434
TOTAL: \$71,193

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 tri-level dwelling of vinyl siding exterior construction with 1,610 square feet of above ground living area. The dwelling was constructed in 1963. Features of the home include a lower level and central air conditioning. The property has an 8,280 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable properties located from .20 to 1.67 miles from the subject property, none of which are within the subject's assessment neighborhood code. The comparables have sites that range in size from 7,410 to 10,020 square feet of land area. The comparables are improved with tri-level or bi-level/raised ranch dwellings of vinyl siding exterior construction ranging in size from 1,266 to 1,800 square feet of above ground living area. The dwellings were built from 1970 to 1994 with comparables #1, #2 and #5 having reported

effective ages of 1996, 1975 and 1987, respectively. The appellant reported that each comparable each has a finished lower level with one comparable having a recreation room. Each comparable has central air conditioning, and a garage ranging in size from 400 to 704 square feet of building area. Three comparables each have one or two fireplaces. The properties sold from June 2018 to June 2019 for prices ranging from \$179,000 to \$255,000 or from \$128.33 to \$171.83 per square foot of above ground living area, including land. As part of the submission, the appellant provided Multiple Listing Service listing sheets associated with the sales of comparables #1 and #4.

Counsel for the appellant noted that the comparables are superior to the subject in that all of the comparables have a garage, four of the comparables have additional bath fixtures and all have larger finished lower levels versus the subject.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$68,150, which would reflect a market value of \$204,470 or \$127.00 per square foot of above ground 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 \$71,193. The subject's assessment reflects a market value of \$216,458 or \$134.45 per square foot of above ground 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 four comparable sales located from .34 to 1.22 miles from the subject property, two of which are within the same assessment neighborhood code as the subject. The board of review's comparables #3 and #4 are duplicates of the appellant's comparable #1 and #4, respectively. The comparables have sites that range in size from 8,710 to 15,000 square feet of land area. The comparables are improved with tri-level dwellings of vinyl siding exterior construction ranging in size from 1,140 to 1,800 square feet of above ground living area. The dwellings were built from 1959 to 1994, with comparable #3 having a reported effective age of 1996. The comparables each have a finished lower level with one comparable also having a partial basement that is unfinished. Three comparables have central air conditioning and each comparable has a garage ranging in size from 220 to 704 square feet of building area. The properties sold from October 2018 to June 2019 for prices ranging from \$213,000 to \$245,000 or from \$128.33 to \$202.15 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 a reduction in the subject's assessment is not warranted.

The record contains seven suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board finds none of the comparables are truly similar to the subject due to significant differences from the subject in dwelling size or age. Furthermore, all of the comparables have a garage, unlike the subject. Nevertheless, the Board has given less weight to the appellant's comparables #1, #3, #4 and #5, which includes the two common comparables as their dwellings are considerably newer in age when compared to the subject dwelling. The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #1 and #2 which are relatively similar to the subject in location, design and age, however these comparables all have smaller dwelling sizes when compared to the subject and a garage, unlike the subject. These comparables each sold October 2018 for prices ranging from \$179,000 to \$245,000 or from \$141.39 to \$202.15 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$216,458 or \$134.45 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record in terms of overall market value but below the range on a price per square foot basis. Therefore, based on this record and after considering the economies of scale and adjustments to the comparables for differences in features 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:

April 19, 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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