



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

APPELLANT: Thomas Purnell
DOCKET NO.: 19-04903.001-R-1
PARCEL NO.: 06-27-408-017

The parties of record before the Property Tax Appeal Board are Thomas Purnell, 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: \$8,958
IMPR.: \$114,376
TOTAL: \$123,334

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 two-story dwelling of aluminum siding exterior construction with 2,646 square feet of living area. The dwelling was constructed in 2016. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 528 square foot garage. The property has a 12,500 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 ten comparable properties located in Grayslake and from 1.21 to 1.75 miles from the subject property. The appellant failed to provide sales data for comparables #7 and #9, therefore, these two comparables will not be further addressed in this analysis. The eight comparable sales have sites that range in size from 8,520 to 12,110 square feet of land area. These comparables are improved with two-story dwellings of vinyl siding

exterior construction ranging in size from 2,407 to 2,845 square feet of living area. The dwellings were built from 1994 to 1999. The comparables each have a basement, six of which have recreation rooms. Each comparable has central air conditioning, a fireplace and a garage that ranges in size from 378 to 642 square feet of building area. These properties sold from August 2017 to May 2019 for prices ranging from \$217,000 to \$302,000 or from \$83.72 to \$110.29 per square foot of living area, including land. The appellant provided the Multiple Listing Service listing sheets associated with the sales of comparables #5 and #6, which disclosed that comparable #6 was rehabbed in 2019.

Counsel for the appellant noted differences between six of the comparables and the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$90,013, which would reflect a market value of \$270,066 or \$102.07 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 \$123,334. The subject's assessment reflects a market value of \$374,989 or \$141.72 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 in Grayslake and from 2.57 to 2.84 miles from the subject property. The comparables have sites that range in size from 6,100 to 31,810 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,470 to 2,632 square feet of living area. The dwellings were built in 2003 or 2016. The comparables each have a basement, one of which has a recreation room. Each comparable has central air conditioning and a garage that ranges in size from 451 to 714 square feet of building area. One comparable has a fireplace. These properties sold from March 2018 to April 2019 for prices ranging from \$339,000 to \$423,900 or from \$128.80 to \$164.56 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 eleven suggested comparable sales for the Board's consideration. The Board finds all of the comparables are relatively similar to the subject in dwelling size and design. However, the Board finds the appellant's comparables are located more than one mile away from the subject and each has a considerably older dwelling when compared to the subject, while the board of review comparables are located more than two miles away from the subject but are most similar to the subject in age. The Board gives less weight to the 2017 sale of the

appellant's comparable #5, which is dated and less likely to be indicative of the subject's market value as of January 1, 2109. The seven remaining comparables sold from March 2018 to May 2019 for prices ranging from \$217,000 to \$423,900 or from \$83.72 to \$164.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$374,989 or \$141.72 per square foot of living area, including land, which falls within the range established by the 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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