



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

APPELLANT: Kevin Sullivan
DOCKET NO.: 19-04912.001-R-1
PARCEL NO.: 06-34-100-015

The parties of record before the Property Tax Appeal Board are Kevin Sullivan, 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: \$106,613
IMPR.: \$94,663
TOTAL: \$201,276

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 residential parcel of land improved with a 1.5-story dwelling of vinyl siding exterior construction with 3,066 square feet of living area.¹ The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 528 square foot garage. The property also has two frame pole buildings containing 1,620 and 1,800 square feet of building area. The property has an approximately 9.71-acre site and is located in Grays Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant marked “recent sale” and “comparable sales” as the bases of the appeal but provided no recent comparable sales to support this contention. However, as part of their submission,

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.

counsel for the appellant provided a letter dated October 24, 2019 which contended the subject property, identified as property index numbers (PINs) 06-34-100-015 and -017,² had been listed on the Multiple Listing Service (MLS) from October 26, 2018 until the listing expired on October 1, 2019. In support of this contention, counsel provided a copy of the MLS sheet which disclosed the subject property was originally listed on October 26, 2018 for a price of \$850,000 and was subsequently removed from the MLS on September 30, 2019. Counsel noted that the listing was for the above two parcel as well as "... roughly \$200,000 of capital improvements including a barn/garage/solar is tax exempt for agriculture use and is not reflected in assessed value of property."

Counsel reported that based upon the assessments of the two parcels, PIN 06-34-100-015 has a market value of \$603,888 and PIN 06-34-100-017 has a market value of \$136,820 or a total market value for both parcels of \$740,708.

Counsel argued that according to the listing there was roughly \$200,000 in improvements included that are tax exempt. In that case, counsel asserted the value of the property becomes \$940,708. Allowing for some exaggeration from the sellers, counsel assumes the capital improvements are worth only \$175,000. Counsel is requesting a reduction of the property's market value to its list price of \$850,000, less \$175,000 in tax exempt improvements, which would be \$675,000 for both parcels. Subtracting out the second parcel (PIN -017) results in a reduction request of the main parcel of \$538,180.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$179,375, which would reflect a market value of \$538,179 or \$175.53 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 \$201,276. The subject's assessment reflects a market value of \$611,967 or \$199.60 per square foot of living area, land included, when applying the statutory level of assessments.

In response to the appeal, the board of review submitted a memorandum prepared by the Avon Township Assessor. The assessor argued that farm buildings are not tax exempt. The subject's garage is a heated 12 plus car garage. The assessor argued that one barn is a new Morton barn and would also have value as a farm building. The assessor also noted that the subject has a finished basement according to the listing which is not being valued.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from .56 to 1.02 miles from the subject property. The comparables have sites ranging in size from .19 to .63 of an acre of land area. The comparables are improved with 1.5-story or 2-story dwellings of vinyl siding exterior construction ranging in size from 2,840 to 3,297 square feet of living area. The dwellings were constructed from 1907 to 1992 with comparable #1 having a reported effective age of 1965. The comparables each have a basement, three of which are finished with a recreation room. Each comparable has central air

² The Board finds the only parcel under appeal is identified as PIN 06-34-100-015 as described by the appellant in the appeal petition.

conditioning, one or two fireplaces and a garage ranging in size from 475 to 936 square feet of building area. The comparables sold from March 2018 to May 2019 for prices ranging from \$412,500 to \$547,500 or from \$127.39 to \$186.54 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.

As an initial matter, the Board finds the appellant's argument that the subject's garage, barns and solar is tax exempt for agriculture use and is not reflected in the assessed value of property as reported in the subject's MLS listing is without merit.

Illinois' system of taxing real property is founded on the Property Tax Code. (35 ILCS 200/1-1 et seq.) Section 1-130 of the Property Tax Code defines real property in part as: The land itself, with all things contained therein, and also buildings, structures and improvements, and other permanent fixtures thereon, . . . (35 ILCS 200/1-130). [Emphasis added.]

The record disclosed the subject's garage and two frame pole buildings are assessed as non-farm buildings. After considering the evidence, the Board finds the garage and frame pole buildings are "buildings" or "structures" as defined in Section 1-130 of the Property Tax Code (35 ILCS 200/1-130). Thus, based on this record, the Board finds the buildings are real property and may be assessed.

The appellant provided an MLS listing sheet indicating the subject parcel identified as PIN 06-34-100-015, along with an additional parcel identified as PIN 06-34-100-017 were listed together on October 26, 2018 for a total price of \$850,000 and the board of review provided five comparable sales for the Boards consideration.

The Board has given reduced weight to board of review comparable #1 due to the dwelling's significantly older year built of 1907 when compared to the subject dwelling built in 1994.

The Board finds the best evidence of market value to be board of review comparables #2, #3, #4 and #5, which are relatively similar to the subject in location, dwelling size and age. However, the Board finds these comparables have significantly smaller sites ranging in size from .23 to .63 of an acre of land area when compared to the subject site with 9.71 acres of land area and none of the comparables have two pole buildings, like the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from March 2018 and May 2019 for prices ranging from \$412,500 to \$425,180 or from \$127.39 to \$149.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$611,967 or \$199.60 per square foot of living area, including land, which falls above the range established by the best comparables in the record.

The subject's higher market value appears to be logical given its significantly larger site size and two pole buildings. Furthermore, the appellant presented evidence that the subject property with an additional parcel was advertised for sale and exposed to the open market for a price \$850,000. By subtracting out the appellant's estimated market value for PIN 06-34-100-017 of \$136,820, which was unrefuted by the board of review, results in a list price for PIN 06-34-100-015 of \$713,180, which is considerably higher than the subject's estimated market value as reflected by its assessment. Therefore, based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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:

September 20, 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

Kevin Sullivan, 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