



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

APPELLANT: Larry Fish
DOCKET NO.: 19-04916.001-R-1
PARCEL NO.: 06-35-109-019

The parties of record before the Property Tax Appeal Board are Larry Fish, 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: \$19,099
IMPR.: \$99,230
TOTAL: \$118,329

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 2,620 square feet of living area. The dwelling was constructed in 1900 with a reported effective age of 1946. Features of the home include a partial unfinished basement, a fireplace and a 484 square foot garage. The property has a 20,040 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 a brief identifying differences between the comparables and the subject along with information on four comparable sales. Comparable #2 is located in the same assessment neighborhood code as the subject. The comparables are located from .24 to 3.95 miles from the subject and have parcels ranging in size from 4,800 to 19,600 square feet of land area. The comparables are improved with either one-story or two-story dwellings of either vinyl

siding or wood siding exterior construction. The dwellings were built from 1900 to 1939 and, except for comparable #3, have effective ages of either 1945 or 1960. The dwellings range in size from 2,102 to 3,034 square feet of living area. Each comparable has either a full or partial basement, two of which have recreation rooms. Three dwellings feature central air conditioning, and each home has one or two fireplaces and a garage ranging in size from 400 to 1,066 square feet of building area. Comparable #2 has an inground swimming pool. In a brief, appellant's counsel noted the comparables have a larger basement, a larger garage and/or more fireplaces than the subject. The appellant also contends that appellant's comparable #4 is a recent rehab, although the underlying Multiple Listing Service (MLS) data sheet set forth "Rehab in 1960." The comparables sold from January 2018 to May 2019 for prices ranging from \$92,500 to \$331,400 or from \$30.49 to \$157.66 per square foot of living area, including land.

Based on the foregoing, the appellant requested a reduced total assessment of \$79,522 which reflects a market value of \$238,590 or \$91.06 per square foot of living area, including land, when applying 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 \$118,329. The subject's assessment reflects a market value of \$359,772 or \$137.32 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 four comparable sales, where board of review comparables #3 and #4 are the same properties as appellant's comparables #2 and #4, respectively. The two new properties presented by the board of review as comparables #1 and #2 are each located in the same assessment neighborhood code as the subject and are within .25 of a mile from the subject. The parcels contain 10,020 and 14,810 square feet of land area and are each improved with two-story dwellings of vinyl siding exterior construction. The homes were built in 1900 and 1910 and have reported effective ages of 1950 and 1957, respectively. The dwellings contain 1,720 and 1,995 square feet of living area with full basements, one of which has a recreation room. Comparable #2 has a partially finished attic and each dwelling features central air conditioning and a garage of either 360 or 576 square feet of building area. These two properties sold in June and July 2018 for prices of \$330,000 and \$373,000 or \$191.86 and \$186.97 per square foot of living area, including land, respectively.

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 parties submitted a total of six comparable sales, two of which were common to both parties, in order to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as this property is located nearly 4-miles from the subject and furthermore appears to be an outlier with a sales price under \$100,000 as compared to the other comparables in the record supplied by both parties.

Thus, the Board finds the best evidence of market value to be appellant's comparable sale #3 along with the board of review comparable sales, which includes the parties' two common comparables. These five comparables present varying degrees of similarity to the subject in design, age, dwelling size and most features. These comparables sold from May 2018 to May 2019 for prices ranging from \$237,500 to \$373,000 or from \$101.48 to \$191.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$359,772 or \$137.32 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, the Board finds a reduction in the subject's assessment is not 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:

May 16, 2023



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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