



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

APPELLANT: Michael Dower
DOCKET NO.: 19-05525.001-R-1
PARCEL NO.: 15-04-101-011

The parties of record before the Property Tax Appeal Board are Michael Dower, 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: \$24,371
IMPR.: \$96,450
TOTAL: \$120,821

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 frame construction with 1,674 square feet of living area. The dwelling was constructed in 1979. Features of the home include an unfinished basement, central air conditioning and an attached 462 square foot garage. The property has a 6,500 square foot site and is located in Vernon Hills, Vernon 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 that are located from .32 to .67 of a mile from the subject and within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,211 to 9,473 square feet of land area that are improved with tri-level dwellings of frame construction containing 1,674 square feet of living area. The homes were built in 1976 or 1977 and have basements, two of which have finished area. The

comparables have central air conditioning and an attached 462 square foot garage. Two comparables each have a fireplace. The comparables sold in April or August 2018 for prices ranging from \$352,500 to \$365,000 or from \$210.57 to \$218.04 per square foot of living area, including land. The appellant's sales grid disclosed that the subject was purchased in September 2017 for \$330,000 or \$197.13 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's assessment be reduced to \$117,168.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,821. The subject's assessment reflects a market value of \$367,349 or \$219.44 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 that are located from .32 of a mile to 1.02 miles from the subject and within the same neighborhood code as the subject. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #2 and #3. The comparables have sites ranging in size from 7,210 to 9,470 square feet of land area that are improved with tri-level dwellings with wood siding exterior construction containing 1,674 or 1,802 square feet of living area. The homes were built in 1977. Two of the comparables have unfinished basements and one comparable has a finished lower level. The comparables have central air conditioning, a fireplace and an attached 462 square foot garage. The comparables sold in April or September 2018 for prices ranging from \$362,500 to \$395,000 or from \$216.55 to \$219.20 per square foot of living area, including land. The board of review's sales grid also disclosed that the subject was purchased in September 2017 for \$330,000 or \$197.13 per square foot of living area, including land. The board of review's submission further disclosed that 2019 was the first year of the General Assessment Cycle for the subject property. 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 four comparable sales for the Board's consideration, two of which were submitted by both parties. The Board finds all of the parties' comparables, which includes the two common comparables, are similar to the subject in location, style, size and most features. However, each of the parties' comparables is slightly older than the subject. Nevertheless, the parties' comparables sold from April to September 2018 for prices ranging from \$352,500 to \$395,000 or from \$210.57 to \$219.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$367,349 or \$219.44 per square foot of living area, including land, which falls within the range established by the comparable sales in the record on a total market value basis but slightly above the range on a per square foot basis.

However, after considering adjustments to the parties' comparables for differences when compared to the subject, such as their slightly older age, the Board finds the subject's per square foot estimated market value as reflected by its assessment is supported. Based on this evidence 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: 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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