



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

APPELLANT: Steven Gall
DOCKET NO.: 19-05534.001-R-1
PARCEL NO.: 14-35-300-010

The parties of record before the Property Tax Appeal Board are Steven Gall, 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: \$44,612
IMPR.: \$60,255
TOTAL: \$104,867

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 frame construction with 1,478 square feet of living area. The dwelling was constructed in 1943 but has a 1954 effective age. Features of the home include a full unfinished lookout basement, central air conditioning and a detached 539 square foot garage. The property has a 141,000 square foot site and is located in Palatine, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three suggested comparable sales that are located from 3.68 to 3.97 miles from the subject in Lake Zurich. The properties are not located within the same neighborhood code as the subject. The comparables have sites ranging in size from 11,688 to 17,725 square feet of land area that are improved with one-story dwellings of frame construction containing from 1,209 to 1,506 square feet of living area. The homes were built from 1938 to

1959 but the home built in 1938 has a 1964 effective age. The comparables have unfinished basements, a fireplace and an attached or detached garage ranging in size from 372 to 527 square feet of building area. One comparable has central air conditioning. The comparables sold from July 2018 to April 2019 for prices ranging from \$140,000 to \$186,500 or from \$92.96 to \$154.26 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$90,149.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,867. The subject's assessment reflects a market value of \$318,842 or \$215.73 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 two suggested comparable sales that are located .41 of a mile or 1.39 miles from the subject and are located within the same neighborhood code as the subject. One property is located in Palatine and one is located in Lake Zurich. The comparables have sites with 68,290 or 7,410 square feet of land area that are improved with one-story dwellings of wood siding exterior construction containing 1,856 or 792 square feet of living area. The homes were built in 2000 or 1909 but the home built in 1909 has a 1940 effective age. Each comparable has an unfinished basement. One comparable has central air conditioning, a fireplace and an attached 724 square foot garage. The comparables sold in June and October 2018 for prices of \$220,000 and \$362,500 or \$277.78 and \$195.31 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 five comparable sales for the Board's consideration, none of which the Board finds are particularly similar to the subject. The parties' comparables have sites ranging in size from 7,410 to 68,290, when compared to the subject's 141,000 square foot site. In addition, the appellant's comparables are located over 3 miles from the subject in Lake Zurich, along with one of the board of review's comparables, unlike the subject's Palatine location. Furthermore, three of the parties' comparables lack central air conditioning and each has a smaller basement without a lookout. One of the board of review's comparables is significantly newer than the subject, and one of the board of review's comparables is significantly smaller than the subject and lacks a garage, unlike the subject. Nevertheless, the parties' comparables sold from June 2018 to April 2019 for prices ranging from \$140,000 to

\$362,500 or from \$92.96 to \$277.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$318,842 or \$215.73 per square foot of living area, including land, which falls within the range established by the comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Steven Gall, 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