



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

APPELLANT: Craig Fuller
DOCKET NO.: 19-05577.001-R-1
PARCEL NO.: 01-25-411-015

The parties of record before the Property Tax Appeal Board are Craig Fuller, 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: \$36,184
IMPR.: \$118,810
TOTAL: \$154,994

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 with wood siding exterior construction containing 2,786 square feet of living area. The dwelling was constructed in 1949 but has a 1965 effective age. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 924 square foot garage. The property has a 16,550 square foot site and is located in Lake Villa, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that are located from 1.48 to 3.03 miles from the subject. Three properties are not located within the same neighborhood code as the subject. The comparables have sites ranging in size from 11,760 to 43,400 square feet of land area that are improved with one-story and two-story dwellings of wood siding exterior construction containing from 2,374 to 3,242 square feet of living area. The dwellings were built

from 1952 to 2002, with two homes having 1976 and 1994 effective ages. The comparables have basements, two of which with finished area and one with a walkout. Three comparables have central air conditioning, each comparables has one or two fireplaces and an attached or detached garage ranging in size from 420 to 900 square feet of building area. The comparables sold from September 2017 to August 2019 for prices ranging from \$266,500 to \$476,500 or from \$110.31 to \$157.97 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,994. The subject's assessment reflects a market value of \$471,250 or \$169.15 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 five comparable sales that are located from .03 of a mile to 3.12 miles from the subject. Four properties are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 12,630 to 45,740 square feet of land area that are improved with one-story and two-story dwellings of wood siding exterior construction containing from 1,365 to 2,853 square feet of living area. The dwellings were built from 1950 to 1998, with a home built in 1954 having a 1980 effective age. Four comparables have basements, two of which with finished area and one with a walkout. Four comparables have central air conditioning, each comparables has one or two fireplaces and an attached garage ranging in size from 308 to 795 square feet of building area. One comparable has a swimming pool. The comparables sold from May 2018 to October 2020 for prices ranging from \$282,900 to \$700,000 or from \$179.68 to \$362.64 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 parties submitted a total of nine comparable sales for the Board's consideration. The Board finds the appellant's comparables are located from over a mile to over three miles from the subject and three are located within different neighborhood codes than the subject. Three of the appellant's comparables also differ considerably in size when compared to the subject and one sold 15 months prior to the January 1, 2019 assessment date at issue. One of the board of review's comparables is located over three miles from the subject, within a different neighborhood code and has a swimming pool, unlike the subject. Three of the board of review's comparables are significantly smaller than the subject, one lacks a basement foundation and one

sold over 21 months after the January 1, 2019 assessment date at issue. Nevertheless, the parties' comparables sold from September 2017 to October 2020 for prices ranging from \$266,500 to \$700,000 or from \$110.31 to \$362.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$471,250 or \$169.15 per square foot of living area, including land, which falls within the market values of the comparable sales in the record. Based on this record 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:

April 19, 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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