



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

APPELLANT: Alan Wolfe
DOCKET NO.: 19-05605.001-R-1
PARCEL NO.: 01-34-329-019

The parties of record before the Property Tax Appeal Board are Alan Wolfe, 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: \$19,421
IMPR.: \$35,713
TOTAL: \$55,134

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 brick exterior construction with 960 square feet of living area. The dwelling was constructed in 1960. Features of the home include a crawl-space foundation, a fireplace, a detached 539 square foot garage and an enclosed boathouse. The property has a 10,450 square foot site and is located in Spring Grove, Antioch 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 .28 to .62 of a mile from the subject. The comparables have sites ranging in size from 10,000 to 10,450 square feet of land area that are improved with one-story dwellings with wood siding exterior construction containing from 896 to 1,204 square feet of living area. The dwellings were built from 1950 to 1970, with the home built in 1950 having a 1975 effective age. The comparables

have either a slab, crawl-space or an unfinished partial basement. Two comparables have central air conditioning, two comparables have either a 286 or a 312 square foot garage and one comparable has an enclosed boathouse. The comparables sold from February 2017 to May 2019 for prices ranging from \$120,000 to \$165,000 or from \$107.33 to \$184.15 per square foot of living area, including land. The appellant's submission included a brief noting the appellant's comparable #2 has a superior basement foundation, when compared to the subject.

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 \$55,134. The subject's assessment reflects a market value of \$167,631 or \$174.62 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 .37 to .62 of a mile from the subject. The board of review's comparables #1 and #3, are the same properties as the appellant's comparables #3 and #1, respectively. The comparables have sites ranging in size from 10,000 to 16,850 square feet of land area that are improved with one-story dwellings with wood siding exterior construction containing from 896 to 1,373 square feet of living area. The dwellings were built in 1950 or 1960, with two of the homes built in 1950 and 1960 having 1975 and 1989 effective ages. Two of the comparables have crawl-space foundations and one comparable has a slab foundation. Two comparables have central air conditioning, one comparable has a fireplace, two comparables have either a 286 or a 312 square foot garage and two comparables have an enclosed boathouse. The comparables sold from June 2017 to May 2019 for prices ranging from \$120,000 to \$236,000 or from \$107.33 to \$184.15 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 record contains a total of four comparable sales for the Board's consideration, two of which were submitted by both parties. The Board gives less weight to the appellant's comparable #2 due to its dissimilar basement foundation, when compared to the subject. The Board finds the parties' remaining comparables, which includes the parties' common comparables, are similar to the subject in location, style, size and some features. However, the board of review's comparable #2 has a newer effective age but lacks a garage, when compared to the subject. One of the parties' common comparables has a sale date that occurred greater than 18 months prior to the January 1, 2019 assessment date at issue and the other common comparable lacks an

enclosed boathouse, unlike the subject. Nevertheless, the best comparables sold for prices ranging from \$120,000 to \$236,000 or from \$107.33 to \$184.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$167,631 or \$174.62 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best 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 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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