



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

APPELLANT: Paul Jones
DOCKET NO.: 19-05672.001-R-1
PARCEL NO.: 04-03-300-110

The parties of record before the Property Tax Appeal Board are Paul Jones, 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: \$12,409
IMPR.: \$42,492
TOTAL: \$54,901

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 1-story, ranch style dwelling, with wood siding exterior construction containing 1,420 square feet of living area. The dwelling was constructed in 1952. Features of the home include a crawl-space foundation, central air conditioning and a wood deck. The property has a 52,070 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable properties that are located from .65 of a mile to 1.41 miles from the subject and within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,000 to 33,000 square feet of land area that are improved with 1-story, ranch style dwellings, with wood siding or brick exterior construction containing from 1,335 to 1,540 square feet of living area. The dwellings were built from 1946 to

1963. Four comparables have full unfinished basements, two comparables have crawl-space foundations and two comparables have slab foundations. Five comparables have central air conditioning, six comparables each have one or two fireplaces, each comparable has from a 288 to an 856 square foot attached or detached garage and two comparables each have a wood deck. Six of the comparables sold from May 2018 to January 2019 for prices ranging from \$149,900 to \$169,999 or from \$97.40 to \$119.85 per square foot of living area, including land. The appellant's submission included a brief noting the subject has no basement but the appellant's comparables #4, #5 and #6 have basement foundations.

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 \$54,901. The subject's assessment reflects a market value of \$166,923 or \$117.55 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 .85 of a mile to 1.53 miles from the subject. Two of the comparables are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 8,180 to 18,500 square feet of land area that are improved with a 1-story ranch, a 1.5-story duplex, or a 1.5-story cape cod style dwelling with wood siding exterior construction containing from 1,083 to 1,152 square feet of living area. The dwellings were built from 1920 to 1954. The comparables have full unfinished basements and one comparable has a full finished attic. One comparable has central air conditioning, two comparables have either a 480 or 768 square foot detached garage and each comparables has a wood deck. The comparables sold from May to December 2018 for prices ranging from \$126,650 to \$150,000 or from \$116.94 to \$133.93 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 eleven comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #8 due to their lack of recent sales data, which is required to support an overvaluation argument. The Board gives less weight to the appellant's comparables #4, #5, #6 and #7, as well as the board of review's comparables, due to their basement foundations, unlike the subject's crawl-space foundation. In addition, the board of review's comparable #1 is a dissimilar duplex style dwelling and is considerably older, when compared to the subject. The board of review's comparable #3 is not located within the subject's

neighborhood code and is a dissimilar cape cod style dwelling, when compared to the subject. The Board finds the appellant's remaining comparables are most similar to the subject, with the exception of their detached garage, but each has a 7,030 or a 12,450 square foot site, when compared to the subject's 52,070 square foot site. Nevertheless, the best comparables sold in May and August 2018 for prices of \$149,900 and \$150,000 or \$104.97 and \$97.40 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$166,923 or \$117.55 per square foot of living area, including land, which falls above the market values of the best comparable sales in the record. However, after considering adjustments to the best comparable sales for differences when compared to the subject, such as their significantly smaller sites, the Board finds the subject's higher 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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