



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

APPELLANT: Mike Parrish
DOCKET NO.: 19-05692.001-R-1
PARCEL NO.: 04-33-200-029

The parties of record before the Property Tax Appeal Board are Mike Parrish, 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 **A Reduction** 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: \$12,599
IMPR.: \$84,262
TOTAL: \$96,861

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 dwelling of brick exterior construction with 2,356 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an attached 624 square foot garage, and a detached 728 square foot garage. The property has a 51,400 square foot site and is located in Beach Park, Benton 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.¹ The comparables are located from 0.30 to 0.76 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 8,100 to 26,730 square feet of land area and are

¹ Although the appellant's grid analysis includes five comparables, the appellant only provided sales information for four comparables, which are renumbered as #1 through #4.

improved with 1-story homes of brick, aluminum siding, or wood siding exterior construction ranging in size from 2,070 to 2,368 square feet of living area. Comparable #1 is a duplex dwelling. The dwellings were built from 1987 to 2005. Each home has an unfinished basement and an attached garage ranging in size from 525 to 882 square feet of building area. Four homes each have central air conditioning and three homes each have a fireplace. The comparables sold from August 2018 to April 2019 for prices ranging from \$155,000 to \$248,500 or from \$71.40 to \$118.36 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 \$99,229. The subject's assessment reflects a market value of \$301,700 or \$128.06 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 four comparable sales.² The comparables are located from 0.43 of a mile to 2.14 miles from the subject and comparables #1 and #2 are located within the same assessment neighborhood code as the subject. The parcels range in size from 15,960 to 209,980 square feet of land area and are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 1,800 to 2,100 square feet of living area. The dwellings were built from 1968 to 1979. Each home has an unfinished basement and a fireplace. Three homes have central air conditioning. Three comparables each have an attached garage ranging in size from 460 to 840 square feet of building area and three comparables each have a detached garage ranging in size from 720 to 780 square feet of building area. Comparables #1 and #3 each have both an attached and a detached garage like the subject. Comparables #1 and #4 each have an inground swimming pool. The comparables sold from May to July 2018 for prices ranging from \$228,000 to \$325,000 or from \$117.32 to \$180.56 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #2, and #4, due to substantial differences from the subject in dwelling size, location, lot size, and/or inground swimming pool amenity. The Board gives less weight to the appellant's comparable #1 which is a duplex dwelling unlike the subject.

² Although the board of review's grid analysis describes five comparables, the board of review only provided sales information for four comparables which are shown as #1 through #4.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3, and #4 and the board of review's comparable #3, which have varying degrees of similarity to the subject. Recognized differences between these comparables and the subject include age, lot size, and/or fewer garages than the subject, which would necessitate adjustments to these comparables. These most similar comparables sold from May 2018 to April 2019 for prices ranging from \$235,000 to \$262,000 or from \$100.34 to \$124.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$301,700 or \$128.06 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, which appears to be excessive even though the subject has a total garage area of 1,352 square feet of building area compared to the best comparables with total garage area ranging from 525 to 1,560 square feet of building area. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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: September 20, 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

Mike Parrish, 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