



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

APPELLANT: Lyle Arnst
DOCKET NO.: 20-00177.001-R-1
PARCEL NO.: 04-08-402-029

The parties of record before the Property Tax Appeal Board are Lyle Arnst, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein, 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: \$16,385
IMPR.: \$82,564
TOTAL: \$98,949

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 2020 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 bi-level dwelling of wood siding construction with 1,585 square feet of living area.¹ The dwelling was constructed in 2001 and is 19 years old. Features of the home include a finished lower level, central air conditioning, an enclosed porch, and two attached garages totaling 2,324 square feet of building area. The property has a 103,790 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 three comparable sales located within .56 miles from the subject. The comparables have sites with either 12,206 or 16,200 square feet of land area and are improved with one-story dwellings of wood siding or aluminum siding exterior construction. The

¹ The Board finds the best description of the subject property was the subject's property record card submitted by the board of review.

dwelling are 21 to 24 years old and range in size from 1,078 to 1,524 square feet of living area. Each comparable is reported to have an unfinished basement and central air conditioning. One comparable has a fireplace and two comparables each have a garage with 440 or 576 square feet of building area. The comparables sold from May 2018 to July 2019 for prices ranging from \$169,000 to \$196,500 or from \$110.89 to \$182.28 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 \$98,949. The subject's assessment reflects a market value of \$297,233 or \$187.53 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review noted appellant's comparables #1 and #3 are 2018 sales.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .41 to 1.88 miles from the subject. The comparables have sites ranging in size from 10,260 to 393,120 square feet of land area and are improved with bi-level or one-story, ranch style dwellings of wood siding exterior construction that were built from 1975 to 2007. The dwellings range in size from 1,380 to 1,794 square feet of living area. One comparable is reported to have a finished lower level and three comparables have unfinished basements. Three comparables have central air conditioning and one or two fireplaces. Each comparable has a garage ranging in size from 440 to 836 square feet of building area. Comparable #2 has an additional 672 square foot garage. These comparables sold from June 2019 to May 2020 for prices ranging from \$258,000 to \$500,000 or from \$159.70 to \$287.03 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 eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which sold in 2018, less proximate in time to the January 1, 2020 assessment date than the other sales in the record and/or have smaller dwelling sizes when compared to the subject. The Board gives less weight to board of review comparables #1 and #2 as both are considerably older dwellings, one of which is located over 1.8 miles away when compared to the subject.

The Board finds the best evidence of the subject's market value to be board of review comparables #2 and #3 which sold proximate in time to the January 1, 2020 assessment date and are most similar

to the subject in age and dwelling size. However, both comparables have considerably smaller sites and garages when compared to the subject. These comparables sold in October 2019 and March 2020 for prices of \$258,000 and \$286,500 or \$159.70 and \$160.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$297,233 or \$187.53 per square foot of living area, including land, which is above the prices of the two best comparable sales in the record both on overall value and price per square foot. The subject's higher price is logical when considering the subject's significantly larger site and garage. Therefore, after considering adjustments to the two best comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

August 23, 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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