



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

APPELLANT: Donald Howard
DOCKET NO.: 20-04298.001-R-1
PARCEL NO.: 05-09-224-006

The parties of record before the Property Tax Appeal Board are Donald Howard, 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: \$16,535
IMPR.: \$141,102
TOTAL: \$157,637

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 2-story dwelling of wood siding and stone exterior construction with 2,811 square feet of living area. The dwelling was constructed in 1955 but has a 1994 effective age. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 471 square foot garage. The property has an approximately 6,590 square foot site and is located in Fox Lake, Grant 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 1.14 to 2.39 miles from the subject. The comparables have sites ranging in size from 9,866 to 45,738 square feet of land area that are improved with 2-story dwellings of frame or wood frame exterior construction ranging in size from 2,331 to 3,198 square feet of living area. The dwellings were built from 1991 to 2009. The comparables have basements, one of which has finished area,

central air conditioning and an attached garage ranging in size from 420 to 795 square feet of building area. The comparables sold from March to September 2019 for prices ranging from \$305,000 to \$552,500 or from \$122.79 to \$179.68 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 \$157,637. The subject's assessment reflects a market value of \$473,527 or \$168.45 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located from .09 of a mile to 1.16 miles from the subject. The board of review's comparable #3 is the same property as the appellant's comparable #3. The comparables have sites ranging in size from 7,470 to 11,170 square feet of land area that are improved with 1-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,016 to 3,198 square feet of living area. The dwellings were built from 1930 to 2017, with the home built in 1030 having a 1973 effective age. Three comparables have basements, two of which have a walkout and finished area, and one comparable has a slab foundation. Each comparable has central air conditioning, three comparables each have one or two fireplaces, and three comparables have an attached garage ranging in size from 576 to 1,156 square feet of building area. The comparables sold from June 2019 to June 2020 for prices ranging from \$487,000 to \$575,000 or from \$172.76 to \$271.48 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 seven comparable sales for the Board's consideration, one of which was submitted by both parties. The Board finds none of the comparables submitted by the parties are particularly similar to the subject. Nevertheless, the Board gives less weight to the board of review's comparables #1 and #4, due to their dissimilar slab foundation and/or their dissimilar 1-story style dwelling when compared to the subject. The Board finds the parties' remaining comparables, which includes the parties' common comparable, have varying degrees of similarity to the subject. The best comparables sold from March 2019 to June 2020 for prices ranging from \$305,000 to \$552,500 or from \$122.79 to \$179.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$473,527 or \$168.45 per square foot of living area, including land, which falls within the range established by the best comparables 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 and a reduction in the subject's assessment is not warranted.

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: March 21, 2023



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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