



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

APPELLANT: Arnold Tanner
DOCKET NO.: 20-04519.001-R-1
PARCEL NO.: 07-08-301-017

The parties of record before the Property Tax Appeal Board are Arnold Tanner, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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: \$24,931
IMPR.: \$139,038
TOTAL: \$163,969

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 exterior construction with 2,880 square feet of living area. The dwelling was constructed in 1994 and is approximately 26 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace and a 768 square foot garage. The property has an approximately 26,070 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from 0.02 to 0.21 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 25,210 to 58,300 square feet of land area and are improved with either 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,845 to 3,548 square feet of living area. The dwellings were built from 1989 to 1993. Each comparable has a full basement with three having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 651 to 902

square feet of building area. The properties sold from January 2019 to June 2020 for prices ranging from \$300,000 to \$510,000 or from \$102.85 to \$131.14 per square foot of living area, including land. The appellant's evidence disclosed the subject sold in May 2018 for \$531,450. Based on this evidence, the appellant requested the subject's assessment be reduced to \$124,395, which would reflect a market value of \$373,222 or \$129.59 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,969. The subject's assessment reflects a market value of \$492,547 or \$171.02 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 two comparable sales located from 0.06 to 0.17 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables have sites of 25,270 and 27,090 square feet of land area and are improved with either 1.5-story or 2-story dwellings of wood siding exterior construction that have 2,845 and 3,022 square feet of living area. The dwellings were built in 1989. Both comparables have a full unfinished basement, central air conditioning, one fireplace and a garage of either 672 or 742 square feet of building area. The properties sold in May and December 2020 for prices \$520,000 and \$529,000 or \$172.07 and \$185.94 per square foot of living area, including land. The board of review's evidence also disclosed the subject sold for \$531,450 in May 2018 and for \$589,000 in July 2021. 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 seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3 and #5 for their considerably larger sites and/or dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #2 and #4 along with the board of review comparable sales. These comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, age and features. The properties sold from January 2019 to December 2020 for prices ranging from \$300,000 to \$529,000 or from \$102.85 to \$185.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$492,547 or \$171.02 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared

to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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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