



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

APPELLANT: Kirk Brandys
DOCKET NO.: 20-04911.001-R-1
PARCEL NO.: 07-21-308-007

The parties of record before the Property Tax Appeal Board are Kirk Brandys, 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: \$18,113
IMPR.: \$68,441
TOTAL: \$86,554

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 1-story dwelling of wood frame exterior construction with 1,574 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement, that has finished area, central air conditioning, a fireplace and a 400 square foot 2-car garage. The property has an 11,530 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 four comparable sales that are located from .16 to .72 of a mile from the subject. The comparables have sites ranging in size from 5,658 to 11,857 square feet of land area that are improved with 1-story dwellings of wood frame exterior construction ranging in size from 1,469 to 1,588 square feet of living area. The dwellings were built from 1988 to 1990. The comparables have basements, three of which have finished area, central air

conditioning, and a garage ranging in size from 400 to 480 square feet of building area. Two comparables each have a fireplace. The comparables sold from August 2019 to May 2020 for prices ranging from \$215,000 to \$274,900 or from \$146.16 to \$173.11 per square foot of living area, including land.

The appellant's submission included an appraisal of the subject property, for a mortgage transaction, estimating the subject property had a market value of \$235,000 as of March 25, 2020. The appraisal disclosed that an "exterior third party" inspection was made of the subject property.

The appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appraiser selected three comparable properties that are located from .13 to .72 of a mile from the subject. The appraisal's comparables #1 and #2 are the same properties as the appellant's comparables #1 and #3. The comparables have sites ranging in size from 5,658 to 11,857 square feet of land area that are improved with "Ranch" or "Colonial" style dwellings ranging in size from 1,458 to 1,872 square feet of living area. The homes are 31 or 32 years old. The comparables have basements, two of which have finished area, central air conditioning and a 2-car garage. The comparables sold from August 2019 to March 2020 for prices ranging from \$215,000 to \$260,000. After adjusting the comparables' sale prices for differences when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$229,060 to \$238,150. Based on these adjusted sale prices, the appraiser estimated that the subject would have a market value of \$235,000 as of March 25, 2020.

Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,723. The subject's assessment reflects a market value of \$278,531 or \$176.96 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 .14 to .66 of a mile from the subject. The board of review's comparables #1, #3 and #4 are the same properties as the appellant's comparables #4, #3 and #2, respectively. The comparables have sites ranging in size from 10,000 to 13,750 square feet of land area that are improved with 1-story dwellings of wood siding exterior construction ranging in size from 1,469 to 1,588 square feet of living area. The dwellings were built from 1988 to 1991. The comparables have basements, one of which has finished area, central air conditioning, and an attached 400 or 480 square foot garage. One comparable has a fireplace and one comparable has a metal utility shed. The comparables sold from August 2019 to July 2020 for prices ranging from \$235,000 to \$274,900 or from \$157.83 to \$173.11 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.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion due to the appraiser's selection of a comparable with a "Colonial" style dwelling, when the record contains comparables with similar "Ranch" style dwellings some of which were available for selection by the appraiser. In addition, appraisal comparable #3 has a larger dwelling size when compared to the subject and the other comparables. For these reasons the Board gives less weight to the opinion of value as presented in the appraisal report.

The record contains a total of six comparable properties for the Board's consideration, three of which were submitted by both parties. These comparables, which includes the parties' common comparables, are similar to the subject in location, style, age, size and most features. The best comparables sold from August 2019 to July 2020 for prices ranging from \$215,000 to \$274,900 or from \$146.16 to \$173.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$278,531 or \$176.96 per square foot of living area, including land, which falls above the range established by the best comparable sales 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 excessive. Based on the evidence in this record, the Board finds a reduction in the subject's 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:

April 18, 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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