



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

APPELLANT: Brian McGrath
DOCKET NO.: 20-05064.001-R-1
PARCEL NO.: 05-09-302-027

The parties of record before the Property Tax Appeal Board are Brian McGrath, 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: \$30,703
IMPR.: \$92,040
TOTAL: \$122,743

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 two dwellings.¹ House #1 is a 1-story dwelling of frame exterior construction with 1,100 square feet of living area. The dwelling was built in 1950. Features includes a crawl space foundation, central air conditioning and one bath. House #2 is a 1-story 2-unit dwelling of frame exterior construction with 1,120 square feet of living area. The dwelling was constructed in 1940. Features include a crawl space foundation and central air conditioning. Each unit has 1 bedroom and 1 bath. The property has a 11,949 square foot site and is located in Fox Lake, Grant Township, Lake County.

¹ The Board finds the best evidence of the description of the subject property is found in the property record card provided by the board of review. The property record card depicts the subject property consisting of two separate dwellings which includes a schematic diagram, measurements, and descriptions of each dwelling, which was unrefuted by the appellant. For ease of read the main house will be referred to as "House #1" and the additional house as "House #2".

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 .34 of a mile from the subject property. The comparables have sites ranging in size from 4,565 to 23,448 square feet of land area and are improved with 1.5-story dwellings ranging in size from 884 to 1,586 square feet of living area. The dwellings were built from 1945 to 1950 with comparable #2 having an effective year built of 1962. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 360 to 792 square feet of building area. Comparable #3 has an additional 816 square foot garage. The appellant noted the subject and comparables are all waterfront properties with comparables #1 and #2 being recent rehabs based on the Multiple Listing Service sheets associated with the sales. The comparables sold from May 2019 to July 2020 for prices ranging from \$145,000 to \$320,000 or from \$119.80 to \$195.47 per square foot of living area, land included. 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 \$122,743. The subject's assessment reflects a market value of \$368,708, 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. Given the two dwellings have a combined living area of 2,220 square feet, the subject has a market value of \$166.08 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review noted the subject property has two house on one lot and argued the appellant's evidence does not address the second house. Therefore, the board of review asserts the appellant's evidence is not relevant and requests no change in 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 three suggested comparable sales for the Board's consideration that were submitted by the appellant. The Board finds these comparables were not truly similar to the subject due to significant differences in number of dwellings, dwelling size, and/or features. Nevertheless, the Board gives less weight to appellant's comparable #1 due its significantly smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #2 and #3. Despite none of these comparables have an additional dwelling like the subject property and each comparable has a garage unlike the subject, these comparables are relatively similar to the subject in location, design and age. They sold in June 2019 and July 2020 for prices of \$260,000 and \$320,000 or for \$195.47 and \$201.77 per square foot of living area, including land. The

subject's assessment reflects a market value of \$368,708 or \$166.08 per square foot of living area, when using the combined living area of the two dwellings including land, which is below the prices established by the two best comparable sales in this record in terms of a per square foot basis but higher on overall value. The higher overall value is justified given the subject's additional dwelling. Therefore, after considering adjustments to the comparable sales 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 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Brian McGrath, 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