



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

APPELLANT: Marc Kaplan
DOCKET NO.: 21-03556.001-R-1
PARCEL NO.: 03-06-301-004

The parties of record before the Property Tax Appeal Board are Marc Kaplan, the appellant; 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: \$41,289
IMPR.: \$26,668
TOTAL: \$67,957

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 2021 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 siding exterior construction with 1,040 square feet of living area. The dwelling was constructed in 1958. Features of the home include a basement, central air conditioning, and a 576 square foot garage. The property has a 216,058 square foot,¹ or approximately 4.96 acre, site and is located in Antioch, Newport Township, Lake County.

The appellant contends overvaluation as the basis of the appeal; however, the appellant sought a reduction only in the subject's land assessment and did not challenge the subject's improvement assessment.

¹ Additional details regarding the subject property are found in the subject's property record card presented by the board of review.

The appellant indicated in the appeal petition that the appeal is based on a recent sale. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the subject property was purchased in January 2016 for a price of \$163,000. The appellant identified the seller as Thomas Koziol and indicated the parties were not related. The appellant disclosed the property was sold by the owner and was advertised for sale through the Multiple Listing Service for twenty-four months. The appellant further disclosed the sale was not due to foreclosure and was not by contract for deed. To document the transaction the appellant presented a bill of sale for personal property, a Closing Disclosure indicating the appellant obtained a mortgage loan in the amount of \$146,000 in January 2016, and a Real Estate Transfer Declaration disclosing a purchase price of \$166,000, of which only \$132,900 was subject to transfer taxes.²

The appellant also submitted a grid analysis of four comparables, three of which are vacant land and one of which is improved with a residence. The comparables are located from 2 to 9 miles from the subject are located in Antioch, Zion, and Old Mill Creek. The comparables have sites ranging in size from 1 acre to 12 acres of land. Comparable #4 is improved with a 1-story home of siding exterior construction with 1,044 square feet of living area. The dwelling was built in 1962 and features central air conditioning, a fireplace, and an 884 square foot garage. Three comparables sold in 2021 for prices ranging from \$20,500 to \$115,000 or from \$2,250 to \$24,573 per acre and comparable #4 sold in 2019 for \$85,000 or \$81.74 per square foot of living area, including land.

The appellant presented a second grid analysis of an additional nine comparables, together with listing sheets for eight of these comparables. The comparables are located in Antioch, Zion, Old Mill Creek, and Wadsworth. The comparables are vacant parcels ranging in size from 1.1 to 20.75 acres of land. Three comparables are zoned for residential use, two comparables are zoned for commercial use, and three comparables are zoned for agricultural use (although the listing sheets for two of these properties indicate they were marketed for residential use), and one comparable is partially zoned for agricultural use and partially zoned for residential use. Eight comparables sold from September 2019 to July 2021 for prices ranging from \$37,500 to \$207,500 or from \$9,306 to \$23,587 per acre. One comparable was listed or sold for \$14,000 or \$12,717 per acre.

The appellant submitted a brief asserting that two-thirds of the subject property is wooded and that the subject property formerly had an inground swimming pool the appellant removed. The appellant further asserted the subject is served by wells and septic tanks and is located on a busy road. The appellant also presented photographs of the subject property, depicting flooding and wooded areas.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$53,668 which would reflect a market value of \$161,020 or \$154.83 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

² The Real Estate Transfer Declaration does not indicate that the purchase price included any personal property so it is unclear why transfer taxes were paid on less than the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,957. The subject's assessment reflects a market value of \$210,397 or \$202.30 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% 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 located from 2.29 to 4.40 miles from the subject. The parcels range in size from 95,830 to 162,480 square feet of land area and are improved with 1-story homes of wood siding exterior construction ranging in size from 848 to 1,520 square feet of living area. The dwellings were built from 1944 to 1990. Each home has a basement, two comparables have central air conditioning, and two comparables each have a fireplace and a 700 or 720 square foot garage. The comparables sold from June 2020 to September 2021 for prices ranging from \$149,000 to \$349,000 or from \$175.71 to \$230.16 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.

As an initial matter, the Board finds the subject property consists of both land and improvements thereon. An appeal to the Board includes both the land and the improvements. Showplace Theatre Co. v. Property Tax Appeal Bd., 145 Ill. App. 3d 774, 776, 495 N.E.2d 1312, 99 Ill. Dec. 577 (2d Dist. 1986). Because both the land and improvements of a property are sold and marketed together as a whole, both land and improvements are considered together in determining whether a property has been overvalued for assessment purposes. Accordingly, the Board shall analyze both the subject's land and improvements in determining whether the subject property is overvalued for assessment purposes.

The Board notes that the appellant contended that the subject property's land should be valued less for assessment purposes due to its wooded areas and flooding problems. The Board finds the appellant did not present any evidence of how such alleged defects affected the market value of the subject property as of the assessment date. Consequently, the Board gives no weight to this argument.

The record contains a total of seven comparables and evidence of a 2016 sale of the subject property for the Board's consideration. The Board gives little weight to the 2016 sale of the subject. The appellant presented contradictory evidence regarding the sale price and whether the sale price included personal property. Furthermore, a 2016 sale is more remote in time from the January 1, 2021 assessment date and less likely to be indicative of market value as of that date.

The Board also gives less weight to the appellant's comparables #1 through #3 presented in the first grid analysis and the appellant's comparables #1 through #9 presented in the second grid analysis, as these properties are vacant land unlike the subject and some of these comparables are not for residential use like the subject. The Board gives less weight to the appellant's comparable #4 presented in the first grid analysis as this property sold in 2019, which is less proximate in time to the January 1, 2021 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date and are similar to the subject in design, but have varying degrees of similarity to the subject in dwelling size, age, site size, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject.

These four most similar comparables sold from June 2020 to September 2021 for prices ranging from \$149,000 to \$349,000 or from \$175.71 to \$230.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$210,397 or \$202.30 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is supported and a reduction in the subject's assessment is not 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

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