



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

APPELLANT: Patrick Capp  
DOCKET NO.: 21-03720.001-R-1  
PARCEL NO.: 03-25-202-147

The parties of record before the Property Tax Appeal Board are Patrick Capp, 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:** \$12,545  
**IMPR.:** \$57,463  
**TOTAL:** \$70,008

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 one-story dwelling of wood siding exterior construction with 2,139 square feet of living area. The dwelling was constructed in 2005. Features of the home include a concrete slab foundation, central air conditioning, and a garage containing 420 square feet of building area. The property has a 6,599 square foot site and is located in Beach Park, Newport Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 8, 2020 for a price of \$200,000. The appellant reported that the seller was Patricia Capp, Trustee for the Patricia L. Capp Trust, the parties to the transaction were related, and that the property was advertised for sale. In further support of the appeal, the appellant submitted a copy of the PTAX-203 Real Estate Transfer Declaration and settlement statement which list the sale price of \$200,000 and a

settlement date of October 8, 2020. The settlement statement did not depict realtor commissions being paid. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,008. The subject's assessment reflects a market value of \$210,550 or \$98.43 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 three comparable sales located within .21 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story dwellings of wood siding exterior construction ranging in size from 1,811 to 2,125 square feet of living area. The dwellings were built from 2003 to 2006. Each dwelling has central air conditioning, a concrete slab foundation, and a garage containing either 420 or 424 square feet of building area. The parcels range in size from 6,090 to 10,150 square feet of land area. The comparables sold from November 2020 to July 2021 for prices ranging from \$210,000 to \$260,000 or from \$104.00 to \$143.57 per square foot of living area, including land. The board of review also submitted a memorandum arguing that the sale of the subject was not an arm's length transaction due to the property not being advertised, the buyer and seller being related, and no realtor commissions being paid. 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 Board gave little weight to the subject's sale as it does not appear to be an arm's length transaction. The appellant disclosed that the buyer and seller were related parties and the settlement statement submitted by the appellant depicts that no realtor commissions were paid. Further, although the appellant stated that the property was advertised for sale, the appellant failed to disclose in what manner the property was advertised and for what length of time it was advertised.

The Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. These comparables are similar to the subject in age, location, dwelling size, and features. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$210,000 to \$260,000 or from \$104.00 to \$143.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$210,550 or \$98.43 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on an overall basis and below the

range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

November 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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COUNTY

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