



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

APPELLANT: Ray Beyer
DOCKET NO.: 21-04099.001-R-1
PARCEL NO.: 05-10-100-050

The parties of record before the Property Tax Appeal Board are Ray Beyer, 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: \$4,726
IMPR.: \$53,837
TOTAL: \$58,563

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 1,309 square feet of living area.¹ The dwelling was constructed in 1947 and has an effective age of 1984. Features of the home include a walkout basement with finished area, central air conditioning, a fully finished attic, and a 418 square foot basement garage. The property has a 6,000 square foot site and is located in Fox Lake, Grant 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 located within 0.23 of a mile from the subject. The parcels range in size from 6,251 to 8,835 square feet of land area and are improved

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review, which contains a sketch with measurements of the subject home.

with 1-story or 1.5-story homes of frame exterior construction ranging in size from 1,064 to 1,371 square feet of living area. The dwellings were built from 1943 to 2008 with the oldest home having an effective age of 1992. Three homes each have a basement, two of which have finished area and one of which is a walkout. Two homes each have central air conditioning, two homes each have a fireplace, and three homes each have a garage ranging in size from 421 to 768 square feet of building area. The comparables sold from October 2019 to September 2020 for prices ranging from \$92,000 to \$215,000 or from \$86.47 to \$162.39 per square foot of living area, including land.

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 \$58,563. The subject's assessment reflects a market value of \$176,129 or \$134.55 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 six comparable sales presented in two grid analyses.² The comparables are located within 0.54 of a mile from the subject. The parcels range in size from 4,890 to 12,047 square feet of land area and are improved with 1-story or 1.5-story homes of brick, frame, or wood siding exterior construction ranging in size from 776 to 1,788 square feet of living area. The dwellings were built from 1945 to 1989 with comparables #2, #3, and #5 having effective ages of 1983, 1993, and 1984, respectively. Four homes have a basement, two of which have finished area, and two homes have a crawl space foundation. Each home has central air conditioning, three homes each have a fireplace, and five homes each have a garage ranging in size from 253 to 900 square feet of building area. The comparables sold from June 2019 to December 2021 for prices ranging from \$143,000 to \$225,000 or from \$111.86 to \$184.28 per square foot of living area, including land.

The board of review also submitted a grid analysis of the appellant's comparables, noting their differences from the subject.

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.

² The comparables on the second grid analysis are renumbered as comparables #5 and #6, with one comparable being a duplicate of a comparable presented in the first grid analysis.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #1, #2, #3, and #5, due to substantial differences from the subject in dwelling size and/or design, and/or which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #4 and #6, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, location, and some features, but have varying degrees of similarity to the subject in age, site size, and foundation type, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices of \$180,000 and \$225,000 or for \$125.44 and \$178.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$176,129 or \$134.55 per square foot of living area, including land, which is below the range established by the best comparable sales in terms of total market value and is bracketed by the best comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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: January 16, 2024



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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