



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

APPELLANT: Tom Gath
DOCKET NO.: 22-02011.001-R-1
PARCEL NO.: 06-32-107-003

The parties of record before the Property Tax Appeal Board are Tom Gath, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$12,163
IMPR.: \$63,635
TOTAL: \$75,798

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 2022 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 is improved with a one-story/ranch style dwelling with a vinyl siding exterior that contains 1,472 square feet of living area. The dwelling was built in 2002. Features of the home include a full unfinished basement, central air conditioning, two bathrooms, and an attached two-car garage with 420 square feet of building area. The property has a 7,200 square foot site located in Round Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings that have either 1,373 or 1,472 square feet of living area. The homes were built in 2005 and 2006. Each comparable has a partial basement, central air conditioning, one or two bathrooms, and a garage with either 420 or 504 square feet of building area. Comparable #3 has one fireplace. These properties have sites ranging in size from 7,200 to 10,507 square feet of land

area. The comparables are in the same neighborhood as the subject and from approximately .17 to .74 of a mile from the subject property. The sales occurred from February 2020 to July 2021 for prices ranging from \$199,000 to \$249,900 or from \$135.19 to \$182.01 per square foot of living area, including land. The appellant submitted a copy of the Multiple Listing Service (MLS) listing associated with comparable #3 stating the home was rehabbed in 2018 and the home has a partially finished basement. The appellant requested the subject's total assessment be reduced to \$72,611.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,798. The subject's assessment reflects a market value of \$227,417 or \$154.50 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with comparable #2 being a duplicate of appellant's comparable sale #3. The comparables are improved with one-story dwellings with vinyl siding each with 1,373 square feet of living area. The homes were built in 2004 and 2005. Each comparable has a partial basement with two having finished area, central air conditioning, two bathrooms, and an attached two-car garage with 420 square feet of building area. Comparable #2 has one fireplace. These properties have sites ranging in size from 7,200 to 7,560 square feet of land area. The comparables are in the same neighborhood as the subject property and from approximately .71 to .74 of a mile from the subject. The sales occurred from February 2020 to September 2021 for prices ranging from \$210,000 to \$275,000 or from \$152.95 to \$200.29 per square foot of living area, including land.

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 five comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. These properties are similar to the subject in location, dwelling style, age, size and most features. However, the Board gives less weight to appellant's comparables #1 and #2 and to board of review comparable #3 as these properties sold in February and July 2020, not as proximate in time to the assessment date as the two remaining sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1 and #2, which includes the common sale submitted by the parties. The common sale submitted by the parties has a

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

partial basement that is partially finished and one fireplace whereas the subject has an unfinished full basement and no fireplace, suggesting the comparable may require a downward adjustment to make it more equivalent to the subject property. These two comparables sold in July and September 2021 for prices of \$249,900 and \$275,000 or for \$182.01 and \$200.29 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$227,417 or \$154.50 per square foot of living area, including land, which is below the two best comparable sales in this record, demonstrating the subject property is not overvalued. Based on this evidence the Board finds the assessment of the subject property is correct 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 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

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

APPELLANT

Tom Gath, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085