



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

APPELLANT: Keith Temko
DOCKET NO.: 16-03202.001-R-1
PARCEL NO.: 14-35-302-002

The parties of record before the Property Tax Appeal Board are Keith Temko, 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: \$20,493
IMPR.: \$78,330
TOTAL: \$98,823

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 2016 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 frame exterior construction with 2,171 square feet of living area. The dwelling was constructed in 1939 and has an effective age of 1958 due to remodeling in 1988. Features of the home include central air conditioning, three fireplaces and a 1,778 square foot garage. The property has a 23,804 square foot site and is located in Palatine, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on two comparable properties, with comparables numbered 2 and 3 reflecting two sales of the same property. The comparables were located from .21 or .36 of a mile from the subject property. The comparables consist of a 1-story or a 1.5-story dwelling of frame exterior construction having 1,612 or 1,872 square feet of living area. The dwellings were constructed in 1927 or 1938 and have effective ages of 1940. Each comparable has an

unfinished basement and comparable #1 has a fireplace. The comparables have a 528 and a 576 square foot garage, respectively, and sites of 59,778 and 210,830 square feet of land area, respectively. The two properties sold on three occasions from February 2014 to January 2016 for prices ranging from \$210,000 to \$325,750 or from \$130.27 to \$174.01 per square foot of living area, including land. Based on the comparable sales 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 \$98,823. The subject's assessment reflects a market value of \$298,019 or \$137.27 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% 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 properties, one of which was submitted by the appellant and has two reported sales. The comparables were located from .171 of a mile to 1.407 miles from the subject property. The comparables were improved with a 1.5 story and three 1-story dwellings of brick or frame exterior construction that range in size from 1,344 to 2,233 square feet of living area. The dwellings were constructed from 1927 to 1964 with effective ages ranging from 1940 to 1964. Each of the comparables have an unfinished basement, two comparables have a fireplace and each comparable has a garage ranging in size from 437 to 576 square feet of building area. The comparables have sites ranging in size from 37,579 to 211,457 square feet of land area. These properties sold from July 2014 to August 2016 for prices ranging from \$275,395 to \$445,000 or from \$152.24 to \$236.81 per square foot of living area, including land. Based on the comparable sales 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 parties submitted five comparable properties for the Board's consideration, where one property has two sales, in February 2015 and in January 2016 and which was presented by both parties. The Board gave less weight to appellant's comparable #1, due to its dissimilar design and older sale date in February 2014. The Board also gave less weight to board of review comparables #3 and #4, due to their dissimilar design, distant location and/or older sale date, which occurred in July 2014, when compared to the subject.

The Board finds the best evidence of market value to be the parties' common comparable, which has two sales, along with board of review comparable #1. These comparables are more similar to the subject in location, size, design, age and/or features. These comparables sold for prices ranging from \$275,395 to \$325,750 or from \$152.24 to \$204.91 per square foot of living area,

including land. The subject's assessment reflects a market value of \$298,019 or \$137.27 per square foot of living area, including land, which is within the range of the most similar comparables sales and considerably below the price per square foot range established by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and no reduction is warranted.

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: February 13, 2019



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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