



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

APPELLANT: Mark Dayer
DOCKET NO.: 16-03254.001-R-1
PARCEL NO.: 14-06-207-005

The parties of record before the Property Tax Appeal Board are Mark Dayer, 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 **A Reduction** 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: \$30,887
IMPR.: \$82,595
TOTAL: \$113,482

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 two-story dwelling of brick and frame exterior construction with 2,240 square feet of living area. The dwelling was constructed in 1983. Features of the home include a full basement, central air conditioning, a fireplace and a 624 square foot attached garage. The property has a 39,863 square foot site and is located in Hawthorn Woods, Ela 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 from .10 to .38 of a mile from the subject property. The comparables are described as two-story dwellings of frame or brick exterior construction ranging in size from 2,054 to 2,402 square feet of living area. The dwellings were constructed in either 1985 or 1987. The comparables have basements, central air conditioning, a fireplace and a garage ranging in size from 441 to 912 square feet of building

area. The comparables have sites ranging in size from 42,551 to 73,127 square feet of land area. The comparables sold from August 2014 to March 2016 for prices ranging from \$289,000 to \$410,000 or from \$140.70 to \$170.69 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,630. The subject's assessment reflects a market value of \$381,876 or \$170.48 per square foot of living area, including land, when applying 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 the subject's assessment, the board of review submitted information on four comparable sales, two of which were also submitted by the appellant. They are located from .096 to .967 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,244 to 2,724 square feet of living area. The dwellings were constructed from 1985 to 1990. The comparables have basements, central air conditioning, a fireplace and a garage ranging in size from 660 to 912 square feet of building area. The comparables have sites ranging in size from 40,075 to 73,127 square feet of land area. The comparables sold from June 2014 to November 2015 for prices ranging from \$355,000 to \$555,000 or from \$158.20 to \$212.16 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted eight suggested comparable sales for consideration, two of which were submitted by both parties. The Board gave less weight to the appellant's comparable #3 and board of review comparable #4 which are the same property, along with comparables #1, #2 and #4 submitted by board of review. These sales occurred from June 2014 to August 2014 which were dated and less indicative of market value as of the January 1, 2016 assessment date. The Board also gave less weight to the appellant's comparable #4 which is also board of review comparable #3 due to its considerably larger site size when compared to the subject.

The Board finds the best evidence of market value to be comparables #1 and #2 submitted by the appellant. The Board finds these two comparables are most similar to the subject in location, land area, design, age, features and sold most proximate in time to the assessment date. They sold in August 2015 and March 2016 for prices of \$289,000 and \$305,000 or from \$140.70 and \$149.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$381,876 or \$170.48 per square foot of living area, including land which is greater than the most similar comparable sales in this record. After considering adjustments to the

comparables for differences, when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on this record the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction commensurate with the appellant's requested assessment is 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: 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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