



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

APPELLANT: Carl Perry
DOCKET NO.: 16-03517.001-R-1
PARCEL NO.: 04-16-405-003

The parties of record before the Property Tax Appeal Board are Carl Perry, 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: \$8,994
IMPR.: \$46,944
TOTAL: \$55,938

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 split-level¹, single-family dwelling of wood-siding exterior construction that has 1,512 square feet of living area. The dwelling was constructed in 1989. The home features a finished lower level with 1,215 square feet of living area, central air conditioning and a 621-square foot attached garage. The subject is situated on a 16,200-square foot site. The subject property is located in Zion, Benton Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis of five comparable sales located from 1.24 to 2.40 miles from the subject property. The comparables consist of tri-level and split-level single-family dwellings of wood-siding or aluminum-siding exterior construction that were built from

¹ In his grid analysis, the appellant describes the dwelling as a one-story design type, however, the property record card and the board of review grid analysis indicate that the subject is a split-level design dwelling.

1975 to 1997. Each comparable has a finished lower level ranging in size from 240 to 1,444 square feet of above ground living area. Three comparables have unfinished basements that range in size from 572 to 644 square feet of basement area. Three comparables have central air conditioning and two comparables have a fireplace. Four properties have attached or detached garages ranging between 528 and 576 square feet of building area; one property has an attached and a detached garage of 728 and 576 square feet of building area, respectively.² The dwellings range in size from 1,328 to 1,492 square feet of above ground living area and are situated on sites that range in size from 7,807 to 208,216 square feet of land area. The comparables sold from January 2015 to April 2016 for prices ranging from \$103,000 to \$310,000 or from \$73.99 to \$214.68 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

In support of the inequity claim, the appellant submitted a grid analysis of six assessment comparables located from .57 of a mile to 1.64 miles from the subject property and in the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings³ of frame exterior construction that were built from 1985 to 1989. The comparables feature full unfinished basements ranging in size from 1,500 to 1,523 square feet of basement area. Five comparables have central air conditioning, two comparables have a fireplace and all comparables have attached garages that range in size from 525 to 720 square feet of building area. The dwellings range in size from 1,500 to 1,523 square feet of living area. The comparables have improvement assessments ranging from \$46,718 to \$48,529 or from \$30.84 to \$32.01 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$64,337. The subject's assessment reflects an estimated market value of \$194,020 or \$128.32 per square foot of living area including land area when applying Lake County's 2016 three-year average median level of assessment of 33.16%. The subject property has an improvement assessment of \$55,343 or \$36.60 per square foot of living area.

In support of the subject's assessment on the overvaluation claim, the board of review submitted a grid analysis of three comparable sales prepared by the township assessor. Two comparables were the same as the ones submitted by the appellant. The comparables are located from .716 of a mile to 1.291 miles from the subject. The comparables consist of split-level single-family dwellings of wood-siding exterior construction that were built in 1975 or 1976. Each comparable has a finished lower level ranging in size from 676 to 1,444 square feet of above ground living area. One comparable has an unfinished basement with 572 square feet of basement area. Other features include central air conditioning and one comparable has a fireplace. One comparable has a detached garage with 528 square feet of building area and one comparable has an attached and a detached garage with 728 and 576 square feet of building area, respectively. The dwellings range in size from 1,036 to 1,444 square feet of above ground living area and are situated on sites ranging from 7,807 to 208,216 square feet of land area. The

² Some information regarding the comparables' garages was obtained from the property record cards provided by the board of review.

³ The appellant did not specify the comparables' design style on his grid analysis other than the code number. This information was gleaned from the comparable properties' sketches provided by the appellant.

comparables sold from June 2015 to January 2016 for prices ranging from \$135,000 to \$310,000 or from \$101.66 to \$214.68 per square foot of living area including land.

In support of the subject's assessment inequity claim, the board of review submitted an analysis of three additional comparables prepared by the township assessor located from 1.952 to 2.404 miles from the subject. The comparables are improved with split-level single-family dwellings of wood-siding exterior construction that were constructed between 1988 and 1996 and range in size from 1,342 to 1,524 square feet of living area. Two comparables feature central air conditioning and attached garages of 440 or 506 square feet of building area. The comparables have improvement assessments ranging from \$47,945 to \$51,432 or from \$31.46 to \$37.47 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

Conclusion of Law

The appellant contends in part 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 met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

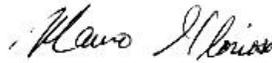
The record contains six comparable sales for the Board's consideration of the appellant's overvaluation argument, which includes two common comparables. The Board gives less weight to board of review comparable #2 due to its above ground living area being significantly smaller when compared to the subject. The Board gives less weight to appellant's sale #5 and board of review sale #1 due to its significantly larger land size. The Board finds the best evidence of market value to be appellant's comparable sales #1 through #4 and board of review sale #3. The Board finds these comparables are relatively similar to the subject in location, dwelling size, age, design and features. These comparables sold in January 2015 and January 2016 for prices of \$103,000 to \$136,500 or \$73.99 to \$101.66 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$194,020 or \$128.32 per square foot of above ground living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant demonstrated by a preponderance of the evidence that the subject was overvalued. Based on this record, the Board finds that a reduction in the subject's assessment is justified on this basis commensurate with the appellant's request to reflect a market value of approximately \$167,830 or \$111.00 per square foot of above ground living area.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to

the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds a reduction to the subject's assessment based on assessment inequity is not warranted.

The Board finds that after considering the reduction to the subject's assessment based on the market value finding herein, the subject has an improvement assessment of \$46,944 or \$33.03 per square foot of above ground living area. The Board finds the subject's revised improvement assessment is well supported by the equity comparables by the board of review which range from \$31.46 to \$37.47 per square foot of above ground living area. Therefore, the Board finds that a further reduction to the subject's assessment based on assessment inequity 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: 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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