



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

APPELLANT: Dennis Hoffmann  
DOCKET NO.: 16-03590.001-R-1  
PARCEL NO.: 01-28-401-127

The parties of record before the Property Tax Appeal Board are Dennis Hoffmann, 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:** \$3,420  
**IMPR.:** \$36,376  
**TOTAL:** \$39,796

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 single-family dwelling of wood-siding exterior construction with 1,592 square feet of living area. The dwelling was constructed in 1978. Features of the home include central air conditioning and a 273-square foot attached garage. The property is located in Fox Lake, Antioch Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located from .03 to .39 of a mile from the subject property. The comparables are described as one-story single-family dwellings of wood-siding exterior construction ranging in size from 1,381 to 1,592 square feet of living area. The dwellings were constructed in 1972 or 1978. Features of the comparables include central air conditioning and attached garages that range in size from 273 to 288 square feet of building area. The comparables sold from April 2015 to March 2016 for prices ranging from \$105,000 to \$151,000 or from \$74.36 to \$94.85 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$39,796.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,222. The subject's assessment reflects a market value of \$145,422 or \$91.35 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. The properties were located from .02 to .357 of a mile from the subject. Board of review comparable #1 was also submitted by the appellant. The comparables are improved with one-story single-family dwellings of wood-siding exterior construction that range in size from 1,267 to 1,592 square feet of living area. The dwellings were constructed in 1972 or 1978. The comparables feature central air conditioning and garages that range in size from 252 to 288 square feet of building area. The properties sold from June 2015 to June 2016 for prices ranging from \$120,000 to \$151,000 or from \$84.99 to \$98.66 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**

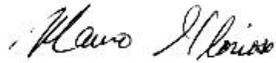
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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.

The Board finds the parties submitted a total of eight suggested sale comparables with various degrees of similarity to the subject property for the Board's consideration. Board of review comparable #1 is the same property as appellant's comparable #5. The Board gave less weight to this common comparable due to renovations and remodeling done to this dwelling prior to the subject's January 1, 2016 assessment date as indicated on the multiple listing sheet, thus making this property superior when compared to the subject. The Board gave less weight to board of review comparable #4 due to its smaller living area when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #4, as well as board of review comparable sales #2 and #3. The Board finds these comparables are most similar to the subject in location, dwelling size, age, design and features. These comparables sold between April 2015 and March 2016 for prices ranging from \$105,000 to \$123,750 or from \$74.36 to \$89.61 per square foot of living area including land. The subject's assessment reflects a market value of \$145,422 or \$91.35 per square foot of living area including land, which falls above the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant has demonstrated by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that the subject's estimated market value as

reflected by its assessment is not supported. Based on this record, the Board finds that a reduction in the subject's 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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