



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

APPELLANT: Terrance Becker  
DOCKET NO.: 16-03596.001-R-1  
PARCEL NO.: 01-24-203-002

The parties of record before the Property Tax Appeal Board are Terrance Becker, 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:** \$22,362  
**IMPR.:** \$58,472  
**TOTAL:** \$80,834

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 single-family dwelling of wood-siding exterior construction with 1,488 square feet of living area. The dwelling was constructed in 1970. Features of the home include an unfinished basement and a 720-square foot detached garage. The property has a 10,971-square foot lakefront site and is located in Antioch Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located from .57 to 2.53 miles from the subject property. The comparables are described as 1.5 or two-story single-family dwellings of wood-siding or brick exterior construction ranging in size from 1,296 to 1,553 square feet of living area. The dwellings were constructed from 1960 to 1974. Three comparables feature a basement with a finished area. One dwelling has central air conditioning and three have a fireplace; the comparables have attached or detached garages that range in size from 240 to 576 square feet of building area. The properties have sites ranging in size from 8,276 to 13,500

square feet of land area and they sold from May 2015 to March 2016 for prices ranging from \$142,000 to \$183,500 or from \$109.57 to \$118.16 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$69,433.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,834. The subject's assessment reflects a market value of \$243,770 or \$163.82 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 located from .15 to 1.779 miles from the subject property. The comparables are improved with 1.5 or two-story single-family dwellings of wood-siding exterior construction that range in size from 1,288 to 1,624 square feet of living area. The dwellings were constructed from 1960 to 1974. One comparable features an unfinished basement and central air conditioning. Two comparables have a fireplace and three comparables have garages that range in size from 343 to 924 square feet of building area. The properties have sites ranging in size from 8,420 to 10,400 square feet of land area. The comparables sold from May 2014 to October 2016 for prices ranging from \$192,000 to \$410,000 or from \$149.07 to \$258.68 per square foot of living area including land. The board of review noted that all of its comparables have lakefront access like the subject. Conversely, the board of review noted that appellant's comparables do not have lakefront access (with one comparable having channel-front property) which is inferior to the subject property. The appellant did not offer any evidence to refute the board of review contention. 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted eight suggested sale comparables for the Board's consideration. The Board gave less weight to appellant's comparables based on these properties lacking lakefront access unlike the subject. The appellant did not offer any rebuttal to the board of review contention that the lakefront properties, as is the subject's, are superior and, therefore, should be given more weight than non-lakefront properties. The Board gave less weight to board of review comparable #1 based on this property being somewhat of an anomaly in that it sold for \$100,000 more than the next highest comparable sale with similar features. The Board finds the best evidence of market value to be board of review comparable sales #3 and #4. The Board finds these comparables to be most similar to the subject in location, site size, dwelling size, age, design and features. These comparables sold in September 2014 and January 2015 for \$310,000 and \$299,500 or \$190.89 and \$198.34 per square foot of living area, including land, respectively.

The subject's assessment reflects a market value of \$243,770 or \$163.82 per square foot of living area, including land, which is lower than the best comparable sales in this record. Moreover, these comparables lack basements, unlike the subject, and thus further supports the assessed valuation after applying appropriate adjustments. The Board notes that the board of review comparable #3 sold in September 2014, however, after considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds that no 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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