



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

APPELLANT: Paul Wynn  
DOCKET NO.: 11-03517.001-R-1  
PARCEL NO.: 15-21-403-019

The parties of record before the Property Tax Appeal Board are Paul Wynn, the appellant, by attorney Leonard Schiller of Schiller Klein, PC, Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 46,557  
**IMPR.:** \$ 153,423  
**TOTAL:** \$ 199,980

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 2011 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 brick and frame dwelling with 3,370 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, one fireplace and

a 704 square foot attached garage. The property has a 10,890 square foot site and is located in Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$525,000 as of January 1, 2010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,980. The subject's assessment reflects a market value of \$616,842 or \$159.10 per square foot of living area including land when applying Lake County's 2011 three-year average median level of assessment of 32.42% as determined by the Illinois Department of Revenue.

The board of review argued comparables #1 and #2 contained in the appellant's appraisal are located in different subdivisions than the subject. The board of review argued the appraisal has an effective valuation date of January 1, 2010, 12 months prior to the subject's January 1, 2011 assessment date. The board of review argued the appraiser's value conclusion of \$525,000 or \$135.41 per square foot of living area including land is below each of the comparables' raw and adjusted sale prices.

In support of its contention of the correct assessment, the board of review submitted information on six comparables sales located in close proximity within the subject's subdivision. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from April 2010 to July 2011 for prices ranging from \$517,500 to \$620,000 or from \$152.70 to \$171.66 per square foot of living area including land. Based on this 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 no reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be comparable sales #1 through #4 submitted by the board of review. These comparables are similar when compared to the subject in location, age, style, size, features and sold proximate to the subject's January 1, 2011 assessment date. The comparables sold for prices ranging from \$545,000 to \$620,000 or from \$152.70 to \$165.03 per square foot of living area including land. The subject's assessment reflects a market value of \$616,842 or \$159.10 per square foot of living area including land, which falls within the range established by the most similar comparable sales in the record. The Board gave less weight to board of review comparable #5 and #6 due to their smaller dwelling sizes when compared to the subject.

The Board gave little weight to the appraisal submitted by the appellant. The appraisal has an effective valuation date of January 1, 2010, 12 months prior to the subject's January 1, 2011 assessment date. Comparable sales #1 and #2 are not located in the subject's subdivision. Comparable #2 is considerably smaller in dwelling size when compared to the subject. Based on this record, the Board finds there were more similar comparable sales available for comparison to the subject than those selected by the appellant's appraiser. Based on this evidence contained in this record, the Board finds 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

DISSENTING:

C E R T I F I C A T I O N

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: August 22, 2014

*Allen Castrovillari*

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 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 the subsequent year 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.

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.