



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

APPELLANT: Mark W. Crompton  
DOCKET NO.: 12-02984.001-R-1  
PARCEL NO.: 05-13-208-002

The parties of record before the Property Tax Appeal Board are Mark W. Crompton, the appellant, by attorney Jerri K. Bush in 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:** \$19,048  
**IMPR.:** \$33,980  
**TOTAL:** \$53,028

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 2012 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 frame construction with 1,092 square feet of living area. The dwelling was constructed in 1943. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a detached 576 square foot garage. The property

has a 7,595 square foot site on Long Lake and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .14 to 1.45-miles from the subject property. The comparables consist of a "1B dwelling" and two, one-story dwellings. The homes were built between 1950 and 1957 and range in size from 1,050 to 1,144 square feet of living area. Two of the comparables have basements, one comparable has a fireplace and each has a garage ranging in size from 312 to 624 square feet of building area. The comparables sold between January and December 2011 for prices ranging from \$50,000 to \$84,900 or from \$43.71 to \$79.12 per square foot of living area, including land. The appellant's presentation of data included adjustments to the comparables for date of sale, land, age, size, basement, bath and fixtures, fireplace and/or garage. There was no indication who the person was who performed these adjustments, their qualifications for making adjustments and/or the basis for the adjustments that were set forth.

Based on this evidence, the appellant requested a total assessment of \$30,724 which would reflect a market value of approximately \$92,172 or \$84.41 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,028. The subject's assessment reflects a market value of \$162,066 or \$148.41 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that the adjustments in the appellant's grid should not be given any weight as there is no evidence of any support for the adjustments or evidence that the adjustments were applied by a qualified licensed individual such as a state licensed appraiser. Additionally, none of the appellant's comparables are on the lake; sales #1 and #2 from the appellant are foreclosures; sale #2 is located on a major thoroughfare and sale #3 sold to a bank as a sheriff's sale which was then resold by the bank in "as is, needs TLC" condition. The Board of review also submitted property record

cards and documentation to support these assertions along with a map depicting that none of the appellant's comparables were on the lake like the subject.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales on the subject's lake and within .62 of a mile of the subject.

### **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 Property Tax Appeal Board has given little weight to the appellant's comparable sales due to their locations off the lake and over one-mile from the subject property making these comparables dissimilar to the subject's lake frontage location.

The Board finds the best evidence of market value to be the board of review comparable sales which have varying degrees of similarity to the subject property, but each of which is located on Long Lake like the subject. These comparables sold for prices ranging from \$155,000 to \$275,000 or from \$165.07 to \$298.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$162,066 or \$148.41 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and below the range on a square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment 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.

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Chairman

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

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Acting 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 21, 2015

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*A. Portol*

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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.