



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

APPELLANT: Robert & Yvette Kirchens  
DOCKET NO.: 14-00765.001-R-1  
PARCEL NO.: 15-14-206-010

The parties of record before the Property Tax Appeal Board are Robert and Yvette Kirchens, the appellants; 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:** \$70,928  
**IMPR.:** \$138,901  
**TOTAL:** \$209,829

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2014 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 is improved with a part two-story and part one-story single family dwelling of wood and brick construction with 3,183 square feet of above grade living area. The dwelling was constructed in 1987. Features of the home include a 716 square foot basement with 700 square feet of finished area. The property also has central air conditioning, one fireplace and an attached garage with 462 square feet of building area. The property has a 27,181 square foot site and is located in Lake Forest, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales. The comparables were improved with two-story dwellings that ranged in size from 3,097 to 3,538 square feet of living area. The dwellings were constructed from 1984 to 1987. Each comparable had a basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 530 to 682 square feet of building area. The sales occurred from October 2009 to September 2014 for prices

ranging from \$523,000 to \$729,000 or from \$158.15 to \$235.39 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$188,172.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,829. The subject's assessment reflects a market value of \$629,739 or \$197.84 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of brick or wood and brick construction that ranged in size from 2,928 to 3,328 square feet of living area. The dwellings were constructed in 1979 and 1985. Each comparable had a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 552 square feet of building area. The sales occurred from February 2013 to May 2014 for prices ranging from \$622,500 to \$675,000 or from \$199.82 to \$218.38 per square foot of living area, including land. The board of review requested confirmation of the assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and the comparable sales provided by the board of review. These comparables were relatively similar to the subject property and sold most proximate in time to the assessment date at issue for prices ranging from \$622,500 to \$729,000 or from \$199.82 to \$235.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$629,739 or \$197.84 per square foot of living area, including land, which is within the overall price range but below the range on a square foot basis. Less weight was given the three remaining sales provided by the appellants as they sold from October 2009 to April 2012, not proximate in time to the January 1, 2014 assessment date at issue. 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



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Member



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Member



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Member

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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: July 22, 2016



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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.