



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

APPELLANT: Mike Clodfelter  
DOCKET NO.: 14-01062.001-R-1  
PARCEL NO.: 14-33-304-002

The parties of record before the Property Tax Appeal Board are Mike Clodfelter, the appellant, by attorney Ronald Kingsley, of Lake County Appeal 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:** \$49,662  
**IMPR.:** \$142,457  
**TOTAL:** \$192,119

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 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 consists of a two-story dwelling of brick and frame exterior construction with 3,324 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 704 square foot attached garage. The property has a 47,747 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located in the same neighborhood and within .80 of a mile from the subject property. The comparables are improved with two-story single family dwellings of frame or brick exterior construction and were built from 1986 to 1995. Each comparable has central air conditioning, a fireplace, garages that contain from 600 to 919

square feet of building area and a basement with two comparables having finished area.<sup>1</sup> The dwellings range in size from 3,036 to 3,856 square feet of living area and have sites that range in size from 37,172 to 55,447 square feet of land area. The comparables sold from May 2013 to June 2014 for prices ranging from \$437,000 to \$598,000 or from \$129.02 to \$171.44 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced \$178,370.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,119. The subject's assessment reflects a market value of \$576,588 or \$173.46 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 eight comparable sales located in the same neighborhood and within 1.19 miles from the subject property. Two comparables were also utilized by the appellant. The comparables are improved with two-story single family dwellings of brick, frame or brick and frame exterior construction and were built from 1989 to 1998. Each comparable has a basement,<sup>2</sup> central air conditioning, one to three fireplaces and a garage ranging in size from 638 to 837 square feet of building area. The dwellings range in size from 2,715 to 3,665 square feet of living area and have sites that range in size from 37,172 to 54,356 square feet of land area. The comparables sold from April 2013 to July 2014 for prices ranging from \$490,000 to \$810,000 or from \$166.98 to \$223.27 per square foot of living area, land included. Based on the evidence, the board of review requested confirmation of the subject's 2014 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 a reduction in the subject's assessment is not warranted.

The parties submitted 12 comparable sales for the Board's consideration. The appellant's comparable #1 and #5 is also board of review's comparables #6 and #3. The Board gave less weight to the appellant's comparable #3 due to its larger dwelling size when compared to the subject. The Board gave less weight to the board of review's comparable #5 due to its smaller dwelling size when compared to the subject. The Board gave less weight to the appellant's comparable #1/board of review comparable #6 along with board of review comparable #4 due to

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<sup>1</sup> The appellant's grid analysis obtained from the Lake County Website depicts comparables #4 and #5 as having unfinished basements. Hand written notations depicts comparable #4 as having a "partially finished" basement per the Multiple Listing Service sheet that is included. Comparable #5 has a hand written notation that states a "finished basement," but did not include any documentation to support the claim.

<sup>2</sup> The board of review's grid analysis depicts unfinished basements for its comparable sales, but according to the Multiple Listing Service sheets submitted by the board of review, seven of the eight comparables have finished area in the basement.

these comparables having an in-ground swimming pool unlike the subject's lack of an in-ground swimming pool.<sup>3</sup> The Board finds the best evidence of market value to be the remaining eight comparables. These comparables have varying degrees of similarity when compared to the subject in location, site size, dwelling size, age and features. These most similar comparables sold for prices ranging from \$437,000 to \$810,000 or from \$129.02 to \$221.01 per square foot of living area, land included. The subject's assessment reflects a market value of \$576,588 or \$173.46 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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<sup>3</sup> The in-ground swimming pools were included on the property record cards and Multiple Listing Service sheets submitted by the board of review.

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.



Chairman



Member



Member



Member



Acting 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: August 19, 2016



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.