



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

APPELLANT: Martin Jeffers  
DOCKET NO.: 15-03985.001-R-1  
PARCEL NO.: 16-09-202-014

The parties of record before the Property Tax Appeal Board are Martin Jeffers, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$87,174  
**IMPR.:** \$67,177  
**TOTAL:** \$154,351

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The subject property consists of a one-story dwelling of brick and frame construction containing 2,105 square feet of living area. The dwelling was constructed in 1966. Features of the dwelling include a partial, unfinished basement, central air conditioning, one fireplace and a garage containing 672 square feet of building area. The subject is situated on a 20,000 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends both assessment inequity and overvaluation based on recent sale as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables. These comparables are one-story brick or frame dwellings that were built in 1956 or 1959. They range in size from 1,876 to 2,062 square feet of living area. They feature central air conditioning, fireplaces and garages that contain either 506 or 440 square feet of building area. One comparable has a basement with finished area. The comparables are located from .33 to .57 of a mile from the subject. No information was provided regarding site sizes. The comparables sold between December 2012 and December 2013 for prices ranging from \$367,500 to \$450,000 or from \$178.23 to \$221.46 per square foot of living area land included. The comparables have improvement assessments<sup>1</sup> ranging from \$52,108 to \$78,688 or from \$27.78 to \$38.72 per square foot of living area. In a cover letter to the Board, the appellant stated the subject's assessment had increased 45% since 2014 and attached an assessment notice from Lake County to support the claim.

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<sup>1</sup> Source: Property Record Cards submitted by the board of review for the appellant's comparables.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$28,164 or \$13.38 per square foot of living area. The requested reduction in the improvement assessment results in a requested total assessment of \$115,338 or a market value of approximately \$346,049 or \$164.39 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,078. The subject's assessment reflects a market value of \$503,550 or \$239.22 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$79,904 or \$37.96 per square foot of living area.

In support of the subject's assessment the board of review submitted information on four comparables. The comparables are described as one-story brick or frame dwellings that were built between 1956 and 1966. They range in size from 2,271 to 2,662 square feet of living area. Features include basements, two with finished areas, central air conditioning, one to three fireplaces and garages that range in size from 500 to 720 square feet of building area. The comparables have sites that range in size from 18,600 to 22,000 square feet of land area and are located from .08 to .51 of a mile from the subject. They sold between April 2014 and July 2015 for prices ranging from \$525,000 to \$750,000 or from \$229.29 to \$281.74 per square foot of living area land included. The comparables have improvement assessments ranging from \$85,238 to \$94,789 or from \$33.91 to \$37.53 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends in part overvaluation as the basis of the appeal. 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 met this burden of proof and a reduction in the subject's assessment based on overvaluation is warranted.

Although the appellant indicated one basis for the appeal was recent sale, the appellant did not complete Section IV of the Appeal Form but did indicate the subject had sold in 2009, not proximate in time to the subject's assessment date of January 1, 2015. However, the appellant did submit sales information for the comparables, so the Board will analyze the comparables based on sales. The Board gave less weight to board of review comparables #1, #3 and #4 based on dissimilar dwelling sizes as compared to the subject. The Board also gave less weight to appellant's comparables #1 and #3 based on sale dates that were not proximate in time to the subject's assessment date. The Board finds the best evidence of market value in the record to be the appellant's comparable #2 and board of review comparable #2. These comparables are most similar to the subject in location, age, size, style and most features and sold for \$400,000 and \$525,000 or for \$213.22 and \$231.18 per square foot of living area including land. The subject's

assessment reflects a value of \$503,550 or \$239.22 per square foot of living area, land included, which is between the two comparables in the record on a total market value basis but above the two most similar comparables on a per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is justified.

The appellant also argued unequal treatment as an alternative basis for the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

After reducing the subject's assessment based on overvaluation, the Board finds no further reduction based on equity is warranted.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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 20, 2018



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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