



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

APPELLANT: David Martin  
DOCKET NO.: 16-03233.001-R-1  
PARCEL NO.: 14-16-101-001

The parties of record before the Property Tax Appeal Board are David Martin, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC 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 **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:** \$31,295  
**IMPR.:** \$110,630  
**TOTAL:** \$141,925

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 2016 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 dwelling of frame exterior construction with 2,193 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full basement with walk-out, central air conditioning, two fireplaces and a 825 square foot attached garage. The property has a 51,079 square foot site and is located in Lake Zurich, Ela 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 within .18 of a mile from the subject property. The comparables are described as 1-story or 1.5-story dwellings of frame exterior construction ranging in size from 2,166 to 2,410 square feet of living area. The dwellings were constructed from 1961 to 1986. The comparables have basements, one of which

has finished area.<sup>1</sup> Additional features of the homes include central air conditioning; a fireplace and a garage ranging in size from 552 to 920 square feet of building area. The comparables have sites ranging in size from 37,677 to 44,914 square feet of land area. The comparables sold from July 2015 to May 2016 for prices ranging from \$299,000 to \$432,500 or from \$138.04 to \$197.76 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,474. The subject's assessment reflects a market value of \$441,719 or \$201.42 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on four comparable sales, one of which was submitted by appellant. They are located from .176 to 1.993 miles from the subject property. The comparables are improved with one-story dwellings of brick or frame exterior construction ranging in size from 2,008 to 2,485 square feet of living area. The dwellings were constructed from 1979 to 2001. The comparables have basements, one of which has finished area.<sup>2</sup> Additional features of the homes include central air conditioning, one or two fireplaces and a garage ranging in size from 453 to 792 square feet of building area. The comparables have sites ranging in size from 19,166 to 51,320 square feet of land area. The comparables sold from June 2014 to May 2016 for prices ranging from \$405,000 to \$490,000 or from \$197.18 to \$224.46 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted six suggested comparable sales for consideration with one common comparable submitted by both parties. The Board gave less weight to the appellant's comparable #1 due to its older age when compared to the subject. The Board also gave less weight due to board of review comparables #2 and #4 due their location in Hawthorn Woods when compared to the subject's location in Lake Zurich. The board also gave less weight to board of review comparable #3 based on its sale occurring in June 2014 which is dated and less indicative of market value as of the January 1, 2016 assessment date.

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<sup>1</sup> The Board finds the appellant submitted an Multiple Listing Service (MLS) sheet of comparable #3 indicating a finished walk-out basement with second kitchen, recreation room and work/hobby room.

<sup>2</sup> The board of review comparable #1 is the same property as appellant's comparable #3 which has a finished basement.

The Board finds the best evidence of market value to be the remaining comparables which includes one common comparable submitted by both parties. These two comparables sold in July 2015 and May 2016 for prices ranging from \$425,000 to \$432,500 or from \$176.35 to \$197.76 per square foot of living area, including land. Furthermore, the board finds the parties common comparable to be most similar to the subject in location, age, design and features which includes walk-out basement. However, it does have superior finished area in basement and inferior garage. The subject's assessment reflects a market value of \$441,719 or \$201.42 per square foot of living area, including land which falls above the most similar sales contained in this record. After considering adjustments to the comparables for differences, when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Based on this record the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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 13, 2019



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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COUNTY

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