



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

APPELLANT: Jim & Michelle Ryan  
DOCKET NO.: 16-03249.001-R-1  
PARCEL NO.: 14-09-102-008

The parties of record before the Property Tax Appeal Board are Jim & Michelle Ryan, the appellants, 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 **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:** \$61,527  
**IMPR.:** \$325,738  
**TOTAL:** \$387,265

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 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 two-story dwelling of brick exterior construction with 6,059 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full basement, central air conditioning, three fireplaces and a 1,264 square foot garage. The property has a 125,417 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located from 3.19 to 5.51 miles from the subject. The comparables consist of two-story dwellings of frame or brick exterior construction that range in size from 5,464 to 5,912 square feet of living area. The dwellings were constructed from 1850 to 2005. Each comparable has a basement, central air conditioning,

one or three fireplaces and a garage ranging in size from 750 to 1,011 square feet of building area. The comparables have sites ranging in size from 33,010 to 60,756 square feet of land area. The comparables sold from March 2015 to June 2016 for prices ranging from \$690,000 to \$1,039,000 or from \$126.28 to \$184.68 per square foot of living area, including land. Based on this evidence, the appellants requested an assessment reduction to \$353,406, reflecting a market value of \$1,065,760 or \$175.90 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 \$387,265. The subject's assessment reflects a market value of \$1,167,868 or \$192.75 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 response to the appellants' evidence, the board of review argued that all the appellants' comparables are located more than three miles from the subject property and that appellants' comparable #1 is considerably older in age than the subject property.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, located from .117 to .563 of a mile from the subject property in the Birch Lakes Etc. subdivision. The comparables were improved with two-story dwellings of brick exterior construction that range in size from 4,124 to 5,721 square feet of living area. The dwellings were constructed from 2000 to 2014. Each comparable had a full or partial basement, central air conditioning, one or two fireplaces and a garage ranging in size from 729 to 1,130 square feet of building area. The comparables have sites ranging in size from 37,737 to 58,370 square feet of land area. These properties sold from March 2014 to July 2016 for \$772,500 to \$1,250,000 or from \$179.90 to \$235.21 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's 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 no reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables as they are located more than 3.189 miles from the subject property and appellants' comparable #1 is considerably older than the subject property. Although the comparables provided by the board of review were inferior in dwelling size and site size, with one sale being slightly dated, they are most similar in location, style, age and features. These most similar properties sold for prices ranging from \$772,500 to \$1,250,000 or from \$179.90 to \$235.21 per square foot of living area, including land. The subject's assessment reflects a market value \$1,167,868 or \$192.75 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board

finds the board of review's comparable sales demonstrate the subject property is not overvalued. Based on this evidence the Board finds no 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: January 15, 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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