



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

APPELLANT: David Callan
DOCKET NO.: 16-03370.001-R-1
PARCEL NO.: 16-32-209-019

The parties of record before the Property Tax Appeal Board are David Callan, 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 **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: \$37,084
IMPR.: \$224,861
TOTAL: \$261,945

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 two-story dwelling of brick exterior construction with 2,862 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 424 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .75 of a mile of the subject property. The comparables are described as two-story dwellings of brick or wood siding exterior construction ranging in size from 3,090 to 3,228 square feet of living area. The dwellings were constructed from 2003 to 2014. The comparables have basements, with one having finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 440 to 484 square feet of building area. The comparables sold from January

2015 to April 2016 for prices ranging from \$692,000 to \$795,000 or from \$214.37 to \$248.98 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 \$261,945. The subject's assessment reflects a market value of \$789,943 or \$276.01 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 three comparable sales located within .42 of a mile of the subject property. The comparables are described as two-story dwellings of brick or wood siding exterior construction ranging in size from 3,086 to 3,559 square feet of living area. The dwellings were constructed in either 2008 or 2014. The comparables have basements, with one having finished area. In addition, each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 618 square feet of building area. The comparables sold from May 2015 to May 2016 for prices ranging from \$943,000 to \$1,115,000 or from \$305.57 to \$313.29 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted seven comparable sales for consideration. The Board gave reduced weight to appellant's comparables #1, #2 and #4 based on their locations in different neighborhoods when compared to the subject. The Board also gave less weight to board of review comparables #1 and #2 due to their considerably larger dwelling sizes when compared to the subject.

The Board finds the best evidence of market value for the subject property to be the appellant's comparable #3 and board of review comparable #3. These two comparables are most similar to the subject in location, dwelling size, design, age and features. The comparables sold in January and May 2016 for prices of \$730,000 and \$943,000 or \$236.25 and \$305.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$789,943 or \$276.01 square foot of living area, including land which is supported by the best comparable sales in the record. After considering any necessary 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 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: September 17, 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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