



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

APPELLANT: Larry Bowers  
DOCKET NO.: 16-03425.001-R-1  
PARCEL NO.: 16-23-415-001

The parties of record before the Property Tax Appeal Board are Larry Bowers, 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:** \$136,836  
**IMPR.:** \$360,270  
**TOTAL:** \$497,106

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 5,241 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an 888 square foot garage and a 713 square foot inground swimming pool. The property has a 19,000 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information including Multiple Listing Service (MLS) sheets on three comparable sales located from .12 to .91 of a mile from the subject property. The comparables are described as two-story dwellings of stucco, frame or brick exterior construction ranging in size from 4,429 to 5,969 square feet of living area. The dwellings were constructed from 1910 to 2005 and have effective ages from 1928 to 2005. Each comparable has a basement, two of

which have finished area. Additional features of each comparable include central air conditioning, three fireplaces and a garage ranging in size from 440 to 862 square feet of building area. The comparables have sites ranging in size from 23,054 to 58,331 square feet of land area. The comparables sold in September 2015 or January 2016 for prices ranging from \$1,128,020 to \$1,285,000 or from \$215.28 to \$277.72 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 \$497,106. The subject's assessment reflects a market value of \$1,499,113 or \$286.04 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 located within .664 of a mile of subject property. The comparables are improved with two-story dwellings of brick, stone or frame exterior construction ranging in size from 4,212 to 5,679 square feet of living area. The dwellings were constructed from 1999 to 2007. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 440 or 1,066 square feet of building area. The comparables have sites ranging in size from 15,488 to 34,608 square feet of land area. The comparables sold from July 2013 to December 2015 for prices ranging from \$1,289,739 to \$1,977,500 or from \$303.75 to \$362.11 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 less weight to the appellant's comparables #1 and #2 for their considerably older ages even when considering their effective ages. The Board gave reduced weight to the appellant's comparables #2 and #3 for their larger land sizes when compared to the subject. The Board also gave less weight to board of review comparables #2 and #3. Comparable #2 sold in July 2013 which is less proximate in time to the subject's January 1, 2016 assessment date and comparable #3 has a considerably larger land size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #4. Both comparables are similar to the subject in location, exterior construction, design and most features though both have smaller dwelling sizes than the subject. These properties sold in December 2014 and December 2015 for prices of \$1,289,739 and \$1,575,000 or \$306.21 and \$329.94 per square foot of living area, including land. The subject's assessment reflects an

estimated market value of \$1,499,113 or \$286.04 per square foot of living area, including land, which is supported by the best comparable sales contained in the record. After considering necessary adjustments to the comparables for differences such as dwelling size when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

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.

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Chairman





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Member

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Member





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Member

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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 20, 2019



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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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