



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

APPELLANT: Robert Mosier  
DOCKET NO.: 16-03528.001-R-1  
PARCEL NO.: 02-27-203-005

The parties of record before the Property Tax Appeal Board are Robert Mosier, 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:** \$30,254  
**IMPR.:** \$101,749  
**TOTAL:** \$132,003

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 2,684 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 671 square foot garage. The property has a 13,978 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparables located from 1.38 to 4.26 miles from the subject property. The comparables are described as one-story dwellings of frame exterior construction ranging in size from 2,160 to 2,472 square feet of living area. The dwellings were constructed from 2003 to 2008. Each comparable has a full or partial basement, with two having finished area. Each comparable also features central air conditioning and a garage ranging in

size from 462 to 856 square feet of building area. Four comparables have a fireplace. The comparables have sites ranging in size from 10,105 to 28,750 square feet of land area. The comparables sold from March 2015 to June 2016 for prices ranging from \$225,000 to \$305,000 or \$100.32 to \$130.95 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 \$132,003. The subject's assessment reflects a market value of \$398,079 or \$148.32 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 from .04 to .081 of a mile of the subject and within the same neighborhood name as the subject. The comparables are improved with a one-story and two, two-story dwellings of frame exterior construction ranging in size from 2,426 to 3,101 square feet of living area. The dwellings were constructed in 2005 or 2006. Each comparable has a full basement, with one having finished area. Each comparable also has central air conditioning, a fireplace and a garage ranging in size from 580 to 687 square feet of building area. The comparables have sites ranging in size from 13,177 to 16,322 square feet of land area. The comparables sold from May 2014 to February 2015 for prices ranging from \$399,900 to \$430,000 or from \$134.32 to \$164.84 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 record contains eight comparable sales for consideration. The Board finds neither of the parties comparables are truly similar to the subject. For example, the appellant's comparables are located within different neighborhoods that are from 1.38 to 4.26 miles from the subject property. In addition, two of the comparables have significantly larger land sizes and one comparable has a considerably smaller dwelling size when compared to the subject. The board of review also submitted two comparables with dissimilar styles, two with dated sales in 2014 and one with a superior finished basement when compared to the subject. Nonetheless, both parties' comparables sold for prices ranging from \$225,000 to \$430,000 or from \$100.32 to \$164.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$398,079 or \$148.32 per square foot of living area, including land which falls within the range established by both parties' comparable sales. After considering 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.

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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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