



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

APPELLANT: Stanley Dee  
DOCKET NO.: 16-03665.001-R-1  
PARCEL NO.: 12-21-303-018

The parties of record before the Property Tax Appeal Board are Stanley Dee, 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:** \$201,410  
**IMPR.:** \$467,297  
**TOTAL:** \$668,707

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 2-story dwelling of wood shingle exterior construction with 5,585 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a 936 square foot garage. The property has a 39,705 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located between .21 of a mile and 1.69 miles from the subject property. The comparables consist of a 1.5-story, a 2-story and a 2.25-story dwelling of brick or wood siding exterior construction ranging in size from 5,249 to 5,913 square feet of living area. The dwellings were constructed from 1968 to 2000 with effective ages ranging from 1981 to 2000. The comparables each have a basement with finished area, central

air conditioning, two to five fireplaces and a garage ranging in size from 792 to 984 square feet of building area. In addition, one comparable has a 1,000 square foot in-ground swimming pool. The comparables have sites ranging in size from 26,780 to 62,087 square feet of land area. The comparables sold from February 2014 to May 2016 for prices ranging from \$1,088,661 to \$1,825,000 or from \$207.40 to \$333.21 per square foot of living area, including land. Based on the comparable sales evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$668,707. The subject's assessment reflects a market value of \$2,016,607 or \$361.08 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 its contention of the correct assessment, the board of review submitted information on three comparable sales that are located from .21 to .58 of a mile of the subject property. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables were improved with a 2-story or 2.25-story dwelling of wood shingle or wood siding exterior construction that range in size from 4,144 to 5,477 square feet of living area. The dwellings were constructed from 2000 to 2015 with the same effective ages as their actual ages. Each comparable has a finished basement, central air conditioning, two to five fireplaces and a garage ranging in size from 619 to 910 square feet of building area. The comparables have sites ranging in size from 12,153 to 26,780 square feet of land area. These properties sold from January to October 2014 for prices ranging from \$1,565,000 to \$1,825,000 or from \$333.21 to \$377.65 per square foot of living area, including land. Based on the comparable sales evidence, the board of review requested confirmation of the subject's assessment.

### **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 no reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in location, land area, dwelling size, age and/or features. The Board gave less weight to the appellant's comparables #1 and #2 due to dissimilar dwelling ages when compared to the subject and/or less proximate in location to the subject.

Based on this limited record, the Board finds the best evidence of market value to be the comparables submitted by the board of review, which includes the parties' common comparable. These three comparables are similar to the subject in location, design and age, but have varying degrees of similarity to the subject in land area, dwelling size and/or features. These comparables sold from January to October 2014 for prices ranging from \$1,565,000 to \$1,825,000 or from \$333.21 to \$377.65 per square foot of living area, including land. The

subject is superior to the comparables in land area, dwelling size, basement area and garage size. The subject's assessment reflects a market value of \$2,016,607 or \$361.08 per square foot of living area, including land, which falls above the range of best comparable sales established in this record on an overall market value basis and within the range on a per square foot basis. The Board finds the subject's greater overall market value is justified due to its larger land area, larger dwelling size, larger basement area and larger garage size. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported. Therefore, based on this evidence the Board finds no reduction in the subject's assessment is warranted.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Stanley Dee, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085