



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

APPELLANT: Thomas Bartlett  
DOCKET NO.: 16-03672.001-R-1  
PARCEL NO.: 12-19-302-006

The parties of record before the Property Tax Appeal Board are Thomas Bartlett, 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 **A Reduction** 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:** \$134,142  
**IMPR.:** \$147,718  
**TOTAL:** \$281,860

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 1-story dwelling of brick exterior construction with 3,690 square feet of living area. The dwelling was constructed in 1948. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 1,008 square foot garage. The property has a 75,794 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located between .42 of a mile and 3.64 miles from the subject property. The comparables consist of 1-story, 1.25-story or 1.5-story dwellings of brick or wood siding exterior construction ranging in size from 3,222 to 4,373 square feet of living area. The dwellings were constructed from 1920 to 1966. The appellant reported that one comparable has a concrete slab foundation and four comparables have a

basement with one having finished area. The comparables each have central air conditioning and two to five fireplaces. In addition, four comparables have a garage ranging in size from 483 to 912 square feet of building area. The comparables have sites ranging in size from 24,442 to 65,997 square feet of land area. The comparables sold from October 2014 to June 2016 for prices ranging from \$490,000 to \$1,200,000 or from \$142.59 to \$274.41 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 \$316,169. The subject's assessment reflects a market value of \$953,465 or \$258.39 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 a copy of the Multiple Listing Service (MLS) listing sheet that reported the subject was listed in November 2016 for a price of \$1,350,000 and the listing was subsequently cancelled in March 2017. In further support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same subdivision as the subject and from .10 to .38 of a mile of the subject property. The comparables were improved with 1-story or 2-story dwellings of brick exterior construction that range in size from 3,307 to 5,145 square feet of living area. The dwellings were constructed from 1930 to 1976. The board of review reported that one comparable has a concrete slab foundation and two comparables have a basement with one having finished area. In addition, the comparables have central air conditioning, three or four fireplaces and a garage ranging in size from 575 to 1,144 square feet of building area. The comparables have sites ranging in size from 86,249 to 104,109 square feet of land area. These properties sold from August 2014 to August 2017 for prices ranging from \$800,000 to \$1,575,000 or from \$241.91 to \$356.82 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board gave little weight to the subject's November 2016 listing for a price of \$1,350,000 as reported in the MLS sheet submitted by the board of review. The listing was less proximate in time to the lien date at issue and subsequently cancelled in March 2017.

The parties submitted eight 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, design, age and/or features. However, the

Board gave less weight to the appellant's comparable #1 that lacks a basement foundation, along with the appellant's comparables #2 and #5 for dissimilar designs and/or no garage feature when compared to the subject. In addition, the appellant's comparable #5 is located 3.64 miles from the subject. The board also gave less weight to the three comparables submitted by the board of review due to their sale dates in 2014 and 2017 which are less proximate to the January 1, 2016 assessment date and less likely to reflect the subject's market value as of the lien date at issue. Moreover, board of review comparables #1 and #3 have dissimilar 2-story designs when compared to the subject's 1-story design and board of review comparable #2 is significantly large in dwelling size and lacks a basement foundation.

The Board finds on this limited record, the best evidence of market value to be the appellant's comparable sales #3 and #4. Despite that these comparables are located more than 1.62 miles from the subject property and have varying degrees of similarity when compared to the subject, these homes are somewhat similar to the subject in dwelling size, age and some features. They sold more proximate in time to the January 1, 2106 assessment date. These two comparables sold in May 2015 and June 2016 for prices of \$725,000 and \$870,000 or \$206.85 and \$214.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$953,465 or \$258.39 per square foot of living area, including land, which is greater than the best comparable sales in this record. After considering adjustment to this comparable for differences when compared to the subject, like site size, dwelling size, age and features, the Board finds a 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.

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Chairman



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Member

\_\_\_\_\_  
Member



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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



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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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