



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

APPELLANT: Michael Hubbell  
DOCKET NO.: 16-03678.001-R-1  
PARCEL NO.: 12-28-202-012

The parties of record before the Property Tax Appeal Board are Michael Hubbell, 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:** \$139,135  
**IMPR.:** \$176,943  
**TOTAL:** \$316,078

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 1.5-story dwelling of brick exterior construction with 2,584 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 713 square foot garage. The property has a 19,546 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 four comparable sales located between .16 of a mile and 1.72 miles from the subject property. The comparables consist of a 1.5-story, two, 1.75-story and a 2-story dwelling of brick, stucco, stone or wood siding exterior construction ranging in size from 2,518 to 3,807 square feet of living area. The dwellings were constructed from 1925 to 2000. The comparables each have a basement with three having finished areas. In addition each

comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 440 to 661 square feet of building area. The comparables have sites ranging in size from 8,332 to 32,008 square feet of land area. The comparables sold from May to November 2015 for prices ranging from \$705,000 to \$1,250,000 or from \$279.98 to \$427.79 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 \$355,839. The subject's assessment reflects a market value of \$1,073,097 or \$415.28 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 located between .59 of a mile and 1.75 miles from the subject property. The comparables were improved with a 1.5-story and two, 2-story dwellings of stucco, wood siding or wood shingle exterior construction that range in size from 2,640 to 2,809 square feet of living area. The dwellings were constructed from 2000 to 2015. The comparables each have a basement with finished area, central air conditioning, two or four fireplaces and a garage ranging in size from 529 to 600 square feet of building area. The comparables have sites ranging in size from 7,195 to 11,240 square feet of land area. These properties sold from April to June 2015 for prices ranging from \$925,000 to \$1,195,000 or from \$350.38 to \$425.42 per square foot of living area, including land. The board of review's submission also included a memorandum that critiqued the comparables used by the appellant. 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.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were not 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 for its dissimilar age of 1925 and lack of basement finish, along with the appellant's comparable #2 due to its larger dwelling size when compared to the subject. The board also gave less weight to the three comparables submitted by the board of review which are less proximate in location to the subject and/or dissimilar in dwelling age by being substantially newer when compared to the subject.

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 have smaller land areas and varying degrees of similarity when compared to the subject, these homes are somewhat similar to the

subject in dwelling size, age and some features. These two comparables sold in July and November 2015 for prices of \$705,000 and \$838,000 or \$279.98 and \$296.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,073,097 or \$415.28 per square foot of living area, including land, which is greater than the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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

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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: 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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COUNTY

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