



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

APPELLANT: Patrick Stewart  
DOCKET NO.: 16-03825.001-R-1  
PARCEL NO.: 11-02-201-130

The parties of record before the Property Tax Appeal Board are Patrick Stewart, 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:** \$52,410  
**IMPR.:** \$85,076  
**TOTAL:** \$137,486

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 wood siding exterior construction with 2,394 square feet of living area. The dwelling was constructed in 1998. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 435 square foot garage. The property has a 12,513 square foot site and is located in Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within .26 of a mile from the subject property. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 2,394 to 3,039 square feet of living area. The dwellings were constructed from 1997 to 1999. Features of each comparable include a partial unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 435 to 630

square feet of building area. The comparables have sites ranging in size from 9,927 to 13,423 square feet of land area. The comparables sold from May 2015 to April 2016 for prices ranging from \$385,000 to \$499,000 or from \$132.77 to \$172.31 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 \$137,486. The subject's assessment reflects a market value of \$414,614 or \$173.19 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 response to the appellant's evidence, the board of review argued that four of the appellant's comparables had from 13.4% to 29% more above grade living area than the subject.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .262 of a mile from the subject property. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 2,394 to 2,464 square feet of living area. The dwellings were constructed in 1997 or 1998. Each comparable features a partial or full unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 396 to 666 square feet of building area. The comparables have sites ranging in size from 9,934 to 11,578 square feet of land area. The comparables sold from December 2015 to May 2017 for prices ranging from \$385,000 to \$434,500 or from \$160.28 to \$176.34 per square foot of living area, including land. Board of review comparables #2 and #4 were also submitted by the appellant. 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 the Board's consideration which includes the parties' two common comparables. The Board gave less weight to appellant's comparables #1, #2, #3 and #5 based on their larger dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparable #3 that sold 17 months after the January 1, 2016 assessment date and less likely to be reflective of market value.

The Board finds the best evidence of market value for the subject to be the parties' two common comparables, appellant's comparable #3 and board of review comparable #1. These properties are similar to the subject in location, dwelling size, design, age and features. The comparables sold from December 2015 to October 2016 for prices ranging from \$385,000 to \$434,500 or from \$160.28 to \$176.34 per square foot of living area, including land. The subject's assessment

reflects a market value of \$414,614 or \$173.19 per square foot of living area, including land which falls within the range established by the most recent comparable sales in the record. 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: November 19, 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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