



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

APPELLANT: Jim Kerr  
DOCKET NO.: 16-03869.001-R-1  
PARCEL NO.: 06-27-209-019

The parties of record before the Property Tax Appeal Board are Jim Kerr, 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:** \$18,891  
**IMPR.:** \$66,184  
**TOTAL:** \$85,075

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 with vinyl siding containing 2,042 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement with finished area, central air conditioning, one fireplace, 3½ bathrooms, and a two-car attached garage with 441 square feet of building area. The property has a 10,890 square foot site and is located in Grayslake, Avon 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 improved with two-story dwellings with vinyl siding ranging in size from 2,134 to 2,528 square feet of living area. The dwellings were built from 1992 to 1998. Each comparable has a basement with three having finished area, five comparables have central air conditioning, five comparables each have one fireplace, each comparable has 2½ bathrooms, and each comparable has an attached garage ranging in size from

420 to 483 square feet of building area. The comparables have sites ranging in size from 9,583 to 14,699 square feet of land area and are located in the subject's neighborhood. The comparables sold from April 2015 to December 2015 for prices ranging from \$242,500 to \$270,000 or from \$102.68 to \$123.71 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$76,227.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,075. The subject's assessment reflects a market value of \$256,559 or \$125.64 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 five comparable sales improved with two-story dwellings that range in size from 2,134 to 2,661 square feet of living area. The dwellings were built in 1993 and 1994. Each home has vinyl siding, a basement with two having finished area, one fireplace, 2½ bathrooms, and a garage with either 420 or 462 square feet of building area. Four comparables have central air conditioning. The properties are located in the subject's subdivision and have sites ranging in size from 10,019 to 14,699 square feet of land area. The sales occurred from December 2014 to August 2015 for prices ranging from \$270,000 to \$349,900 or from \$106.80 to \$149.95 per square foot of living area, including land. Board of review sales #1 and #2 are the same properties as appellant's sales #4 and #3, respectively. The board of review requested the assessment be sustained.

### **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 nine sales submitted by the parties with two being common to both parties. The comparables are similar to the subject in location, age, style and features with the exception five comparables have unfinished basements while the subject has a finished basement, one comparable does not have central air conditioning while the subject has central air conditioning, one comparable has no fireplace while the subject has a fireplace, and the subject has an additional bathroom, which would require positive adjustments to make these homes equivalent to the subject property. Each comparable is also larger than the subject property ranging in size from 2,134 to 2,661 square feet of living area. The comparables sold for prices ranging from \$242,500 to \$349,900 or from \$102.68 to \$149.95 per square foot of living area, including land. Appellant's comparable #6 and board of review comparable #5 were most similar to the subject in size, each containing 2,134 square feet of living area. These two properties sold for prices of \$264,000 and \$320,000 or \$123.71 and \$149.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$256,559 or \$125.64 per square foot of living area, including land, which is within the range established by the comparable sales in this record and well

supported by the two most similar comparables to the subject with respect to size. Based on this evidence the Board finds a reduction in the subject's assessment is not 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





\_\_\_\_\_  
Member

\_\_\_\_\_  
Member





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Member

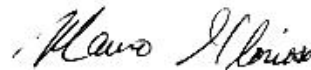
\_\_\_\_\_  
Member

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: December 23, 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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