



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

APPELLANT: Harvey Lease  
DOCKET NO.: 17-00913.001-R-1  
PARCEL NO.: 15-24-206-028

The parties of record before the Property Tax Appeal Board are Harvey Lease, the appellant; 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:** \$70,530  
**IMPR.:** \$127,211  
**TOTAL:** \$197,741

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 2017 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 is improved with a part one-story, part two-story, brick and frame, single-family dwelling. The dwelling was built in 1974 and contains 2,862 square feet of living area. Features of the home include a partial basement with finished area, central air-conditioning, one fireplace, and a 506-square foot garage. The dwelling is situated on a 21,344 square foot site and located in Lincolnshire, Vernon Township, Lake County.

The appellant alleged overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales. The dwellings, all of which have the same neighborhood code as the subject, are located from .30 of a mile to 1.18 miles from the subject. The dwellings are situated on sites ranging from 19,602 to 27,878 square feet of land area. The comparables were built between 1966 and 1970 and consist of two-story single-family dwellings with brick or brick and frame exterior finishes and range in size from 2,406 to 3,173 square feet of living area. Each comparable has a basement, one with finished area, central air-

conditioning, a fireplace, and a garage ranging in size from 460 to 625 square feet of building area. The comparables sold from May 2015 to January 2017 for prices ranging from \$330,000 to \$465,000 or from \$107.15 to \$156.67 per square foot of living area, land included. Appellant also submitted a copy of what appears to be a promotional brochure prepared by the builder or developer which describes the features of the home and includes a floorplan thereof. Based on the comparable sales 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 \$197,741. The subject's assessment reflects a market value of approximately \$596,504 or \$208.42 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on nine comparable sales. The dwellings are located .077 to .966 of a mile of the subject, eight of which have the same neighborhood code as the subject. The comparables consist of one, split-level and seven, two-story or part-one-story and part two-story, single-family brick or frame dwellings built from 1965 to 1975.<sup>1</sup> The dwellings are situated on sites containing 14,810 to 48,173 square feet of land area and contain from 1,644 to 2,906 square feet of living area. The split-level home features a finished lower level. The eight other homes each have a basement, one with finished area. The comparables all have central air-conditioning, one or two fireplaces, and a garage ranging in size from 406 to 598 square feet of building area. Three comparables each have an enclosed frame porch ranging in size from 304 to 594 square feet of building area. The comparables sold from January 2016 to April 2017 for prices ranging from \$507,000 to \$640,000 or from \$180.49 to \$368.00 per square foot of living area, land included. Based on the foregoing 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of 13 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #4 as the 2015 sale of comparable #1 is dated in relation to the January 1, 2017 assessment date at issue, and, therefore, less indicative of the subject's estimated market value as of that date, and comparable #4 is a smaller dwelling compared to the subject. The Board also gave less weight to board of review comparables #1, #5, #6 and #7 as comparables #1, #5 and #7 each have an

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<sup>1</sup> The designs of the houses were corrected or supplemented by the property sketches on the grid analysis and the property record cards submitted by the board of review.

enclosed frame porch, dissimilar to the subject, and comparable #6 lacks a basement and differs from the subject in design, neighborhood, and dwelling size.

The Board finds that appellant's comparables #2 and #3 and board of review comparables #2, #3 #4, #8 and #9 are the most similar comparables to the subject contained in the record in location, design, age, size and most features. These comparables sold from April to November 2016 for prices ranging from \$340,000 to \$640,000 or from \$107.15 to \$233.24 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$596,504 or \$208.42 per square foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration. After making adjustments for differences in the comparables when compared to the subject, 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.



Chairman



Member



Member



Member



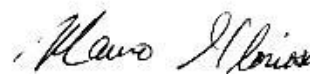
Member

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: June 16, 2020



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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Springfield, IL 62706-4001

APPELLANT

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Lincolnshire, IL 60069

COUNTY

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Lake County Courthouse  
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