



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

APPELLANT: Christopher Smith  
DOCKET NO.: 17-01790.001-R-1  
PARCEL NO.: 11-22-206-036

The parties of record before the Property Tax Appeal Board are Christopher Smith, 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:** \$83,369  
**IMPR.:** \$175,556  
**TOTAL:** \$258,925

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 consists of a two-story dwelling of brick exterior construction with 3,428 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement, central air conditioning, a fireplace and a 770 square foot garage. The property has a 37,784 square foot site and is located in Libertyville, Libertyville 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 within .35 of a mile from the subject. The comparable parcels range in size from 20,402 to 23,760 square feet of land area which have each been improved with a two-story dwelling of brick or wood siding exterior construction that were built in either 1997 or 1998. The homes range in size from 3,380 to 4,932 square feet of living area and feature basements, one of which according to the Multiple Listing Service (MLS) data sheet has finished area, central air conditioning, one to three fireplaces and a

garage ranging in size from 736 to 970 square feet of building area. The comparables sold from July 2015 to June 2017 for prices ranging from \$750,000 to \$1,000,000 or from \$202.76 to \$241.03 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$238,793 which would reflect a market value of \$716,451 or \$209.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$258,925. The subject's assessment reflects a market value of \$781,071 or \$227.85 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 four comparable sales located within .443 of a mile from the subject. Board of review comparables #3 and #4 are the same properties as appellant's comparables #2 and #3, respectively. The comparable parcels range in size from 20,402 to 31,419 square feet of land area which the board of review noted were each smaller than the subject from 16.8% to 46%. The parcels have each been improved with a two-story dwelling of wood siding exterior construction which were built from 1997 to 1999. The homes range in size from 3,328 to 3,789 square feet of living area and feature basements, central air conditioning, one or two fireplaces and a garage ranging in size from 722 to 873 square feet of building area. The comparables sold from August 2016 to August 2017 for prices ranging from \$734,000 to \$870,000 or from \$220.55 to \$248.08 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 six comparables, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 due to differences in dwelling size when compared to the subject and, furthermore, comparable #1 also sold in 2015, a date more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with the board of review comparable sales, where two common properties are presented. These four most similar comparables sold from August 2016 to August 2017 for prices ranging from \$734,000 to \$870,000 or from \$220.55 to \$248.08 per square foot of living area, including

land. The subject's assessment reflects a market value of \$781,071 or \$227.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified when giving due consideration to the subject's larger lot size than each of these most similar comparable properties. 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.



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: September 15, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Christopher Smith, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085