



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

APPELLANT: Jennifer and Chris Nichols  
DOCKET NO.: 17-01867.001-R-1  
PARCEL NO.: 14-02-101-048

The parties of record before the Property Tax Appeal Board are Jennifer and Chris Nichols, the appellants, 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:** \$38,093  
**IMPR.:** \$146,782  
**TOTAL:** \$184,875

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 and frame exterior construction with 3,986 square feet of living area.<sup>1</sup> The dwelling was constructed in 2000. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a three-car garage containing 651 square feet of building area. The property has a 16,000 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject had a market value of \$500,000 as of December 31, 2016. The appraisal was prepared by Richard J. Kempf, a State of Illinois

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<sup>1</sup> The parties differ with as to the subject's site size, dwelling size and whether the dwelling has finished basement area. The Property Tax Appeal Board finds the best evidence of the subject's description is found in the appraisal submitted by the appellants which included a detailed schematic drawing and photographic evidence.

certified real estate appraiser. The property rights appraised were fee simple and the appraisal was performed to provide an opinion of market value for the clients, Christopher and Janet Nichols, the owners of record. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value the appraiser utilized four comparable sales located within .28 of a mile of the subject property to estimate the market value. The parcels range in size from 10,019 to 12,632 square feet of land area and are improved with two-story dwellings of frame exterior construction that are either 15 or 18 years old. The homes range in size from 3,245 to 3,696 square feet of living area and feature basements with three having finished area. Each comparable has central air conditioning, one or two fireplaces and a three-car garage. The comparables sold in June and August 2016 for prices ranging from \$470,000 to \$525,000 or from \$127.16 to \$155.62 per square foot of living area, including land. The appraiser reported that three of the comparables have upgrades which includes the kitchen and/or baths. The appraiser made adjustments for differences in location, exterior finish, condition, dwelling size and/or other amenities. After making adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from \$480,500 to \$525,500. Based on this data the appraiser estimated the subject had an estimated market value of \$500,000 as of December 31, 2016.

Based on this evidence, the appellants 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 \$184,875. The subject's assessment reflects a market value of \$557,692 or \$139.91 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 response to the appeal, the board of review submitted a memorandum, a grid analysis and property record cards of the comparable sales utilized by the appraiser. The board of review critiqued the adjustments made by the appraiser and argued that comparable sales #3 and #4 of the appraisal are located in a different township and different high school district.

In support of its contention of the correct assessment of the subject property, the board of review provided a grid analysis, property record cards and Multiple Listing Service (MLS) sheets associated with three comparable sales and one active listing located in the same subdivision and school district as the subject property. The comparables have sites ranging in size from 10,019 to 29,125 square feet of land area which are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,603 to 4,599 square feet of living area. The dwellings were constructed from 1999 to 2003. Each comparable features a basement with two having finished area, central air conditioning, one fireplace and a garage ranging in size from 441 to 954 square feet of building area. Comparables #2 through #4 sold from July 2015 to December 2017 for prices ranging from \$520,000 to \$620,000 or from \$134.81 to \$147.10 per square foot of living area, including land. Comparable #1 was listed in November 2018 for \$550,000 or \$144.43 square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains an appraisal submitted by the appellants and information on three comparable sales and one listing provided by the board of review. The Property Tax Appeal Board gave less weight to the appraisal submitted by the appellants. The Board finds the appellants' appraiser chose to use comparables #1 and #2 which have considerably smaller dwelling sizes when compared to the subject. Additionally, the dwelling size adjustments made by the appraiser at \$35 per square foot of living area are suspect and not supported. The appraiser noted that comparables #1 and #2 were reported to have upgrades and made downward adjustments to these comparables for condition, however no evidence was provided to support these claims. The board of review evidence disclosed the appraisal comparables #3 and #4 are located in a different school district than the subject which was unrefuted by the appellants. These factors undermine the credibility of the appraiser's value conclusion.

With respect to the comparables submitted by the board of review, the Board gave less weight to board of review comparable #3 which differs from the subject in that it has a larger site, larger dwelling size, larger garage and lacks a finished basement. The Board gave no weight to board of review comparable #1 as it has not sold, along with the fact that the active listing is as of November 2018, which is 23 months after the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be comparables #2 and #4 submitted by the board of review. These two comparables are more similar in location, design, age and most features. They sold in July and December 2017 for prices of \$520,000 and \$530,000 or for \$141.77 and \$147.10 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$557,692 or \$139.91 per square foot of living area, including land, which is supported by the best comparable sales in the record on a square foot basis. The subject's slightly higher overall value appears to be justified given its large site size and larger dwelling size. After considering 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 supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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

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

APPELLANT

Jennifer and Chris Nichols, 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