



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

APPELLANT: David Kissel  
DOCKET NO.: 17-01927.001-R-1  
PARCEL NO.: 12-21-222-022

The parties of record before the Property Tax Appeal Board are David Kissel, 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:** \$127,862  
**IMPR.:** \$308,761  
**TOTAL:** \$436,623

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 1.75-story dwelling of shingle and wood-sided exterior with 3,367 square feet of living area. The dwelling was constructed in 2007. Features of the home include a finished basement, central air conditioning, three fireplaces and a garage containing 561 square feet of building area. The property has a 12,295-square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of six comparable sales located from .23 of a mile to 1.14 miles from the subject. Four properties are each located in the same assessment neighborhood code as the subject as assigned by the local assessor. The properties are improved with 1.75-story or 2-story dwellings with stucco, brick or wood-siding exteriors ranging in size from 2,966 to 3,854 square feet of living area. The homes were built from 1998 to 2012. The comparables

each feature a basement with five having finished areas. Each home also has central air conditioning, one to four fireplaces and a garage ranging in size from 441 to 624 square feet of building area. The sales of the comparables occurred from January 2016 to March 2017 for prices ranging from \$1,100,000 to \$1,400,000 or from \$323.53 to \$390.86 per square foot of living area, including land.

Based on this evidence, the appellant requested that the total assessment be reduced to \$409,611 which would reflect an estimated market value of \$1,228,833 or \$364.96 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 \$436,623. The subject's assessment reflects an approximate market value of \$1,317,113 or \$391.18 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 three comparable sales located within .292 of a mile of the subject and in the same assessment neighborhood code as assigned by the local assessor to the subject property. The board of review comparable #1 was also submitted by the appellant as comparable #6. The properties are improved with 1.75-story or 2-story dwellings with wood-siding or brick exterior construction that range in size from 2,484 to 3,294 square feet of living area. The dwellings were constructed in 2003 or 2016. The comparables each feature a basement with two having finished areas. Each home also has central air conditioning, one or three fireplaces and a garage ranging in size from 440 to 512 square feet of building area. The sales of the comparables occurred from October 2015 to August 2016 for prices ranging from \$1,287,500 to \$1,297,270 or from \$390.86 to \$522.25 per square foot of living area, including land. The board of review submission also included property record cards and photographs of the subject and each comparable property.

Based on this evidence, the board of review requested that the subject'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 parties submitted a total of eight comparable sales including the parties' common comparable to support their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of the subject's market value to be appellant's comparable sales #1, #3 and #6/board of review comparable #1. These three sales were most similar to the subject in location, design, construction, dwelling size and features. They also sold proximate in time to the subject's assessment date at issue. These most similar comparables sold from August 2016

to March 2017 for prices ranging from \$1,100,000 to \$1,287,500 or from \$323.53 to \$390.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,317,113 or \$391.18 per square foot of living area, land included, which is slightly above the range established by the most similar comparable sales in this record on a per square foot basis, however it appears to be justified given the subject's newer age, and larger lot and garage size when compared to the best comparables in this record.

The Board gave less weight to the appellant's comparable sales #4 and #5 based on their location outside of the subject's assessment neighborhood, and appellant's comparable #2 based on not having a finished basement like the subject. The Board also gave less weight to board of review comparables #2 and #3 based on their sales occurring in 2015 which is less proximate in time to the subject's January 1, 2017 assessment date and thus less likely to be indicative of market value as of that date.

After considering adjustments to the best comparables in this record for differences when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, a reduction in the subject's assessment is not 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: May 26, 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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