



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

APPELLANT: James Durkin  
DOCKET NO.: 17-01943.001-R-1  
PARCEL NO.: 14-13-202-036

The parties of record before the Property Tax Appeal Board are James Durkin, 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:** \$88,920  
**IMPR.:** \$297,389  
**TOTAL:** \$386,309

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 5,272 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, three fireplaces which includes one outdoor fireplace and a 976 square foot garage. In addition, the property has a 720 square foot inground swimming pool with a 700 square foot concrete surround and a 707 square foot brick patio. The property has a 40,014 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was incorrect based on a contention of law. The appellant requested the Board carry forward its prior year's decision pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record shows the Property Tax Appeal Board issued a decision pertaining to the subject property under Docket Number 15-02727.001-R-1. In that appeal, the Board lowered

the subject's assessment to \$354,965 based on a settlement agreement by the parties that was supported by the evidence in the record. The appellant provided a copy of the subject's real estate tax bill for tax year 2017 that disclosed the property was receiving the general homestead exemption and a home improvement exemption in the amount of \$1,444.<sup>1</sup> Based on this evidence, the appellant 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 \$386,309. The subject's assessment reflects a market value of \$1,165,336 or \$221.04 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. The board of review disclosed the first year of the general assessment period was 2015 and a township equalization factor of 1.0327 was applied in the 2017 tax year.

In response to the appeal, the board of review submitted a residential field inspection form disclosing a brick patio and outdoor fireplace was constructed on the subject's property with the work being completed as of December 28, 2016. The handwritten notes indicate a home improvement exemption (HIE) applies in 2017 for the patio with a fireplace. Included in the submission was a copy of the project permit issued by the Village of Long Grove Building Department for a new patio with seat walls, outdoor fireplace, including gas and elective and a retaining wall. The permit depicts a construction value of \$40,638.

The board of review also submitted three suggested comparable sales in further support of its assessment of the subject property. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables sold in either June or July 2016 for prices ranging from \$1,085,000 to \$1,365,000 or from \$204.56 to \$282.67 per 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 appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2015 tax year under Docket Numbers 15-02727.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$354,953 based on an agreement by the parties. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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<sup>1</sup> The exemption reflects one-third of a market value of approximately \$4,332.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Property Tax Appeal Board takes judicial notice that equalization factors of 1.0499 and 1.0327 were issued in Ela Township for the 2016 and 2017 tax years, respectively. (See 86 Ill.Admin.Code §1910.90(i))

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2015 through 2017 tax years are within the same general assessment period. The record contains no evidence showing the Property Tax Appeal Board's 2015 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2015 decision results in an assessment of \$384,865 ( $\$354,965 \times 1.0449 \times 1.0327 = \$384,865$ ). The Board further finds that a patio and outdoor fireplace were constructed in December 2016 which have a combined total assessed value of \$1,444 for the 2017 tax year. The subject's final 2017 assessment as established by the board of review is \$386,309 ( $\$384,865 + \$1,444 = \$386,309$ ). Based upon the record evidence and considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) plus the value of the newly installed patio and fireplace, the Property Tax Appeal Board finds no change in the subject's 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: 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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COUNTY

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