



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

APPELLANT: Kenneth DeJulio
DOCKET NO.: 17-02103.001-R-1
PARCEL NO.: 14-04-301-002

The parties of record before the Property Tax Appeal Board are Kenneth DeJulio, 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 a reduction 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: \$60,756
IMPR.: \$143,117
TOTAL: \$203,873

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 wood siding exterior construction with 3,538 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 572 square foot garage. The property has an 81,962 square foot lakefront site and is located in Hawthorn Woods, Ela Township, Lake County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparable sales located from .47 of a mile to 1.56 miles from the subject property. The comparables have sites ranging in size from 38,680 to 152,415 square feet of land area. The comparables consist of two-story dwellings of brick or

¹ The board of review provided a copy of the subject's property record card and a location map depicting the subject's lakefront location.

wood siding exterior construction ranging in size from 3,123 to 3,779 square feet of living area. The dwellings were constructed from 1989 to 1995. Each comparable features an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 704 to 1,106 square feet of building area. In addition, one comparable has a 440 square foot inground swimming pool. The comparables sold from February 2016 to May 2017 for prices ranging from \$460,000 to \$575,000 or from \$125.00 to \$171.95 per square foot of living area, including land. 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 \$212,256. The subject's assessment reflects a market value of \$640,290 or \$180.98 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 between .186 of a mile and 1.385 miles from the subject property. The comparables have sites ranging in size from 37,737 to 132,858 square feet of land area. The comparables were improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,916 to 4,294 square feet of living area. The dwellings were constructed from 1988 to 2005. Each comparable features an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 729 to 816 square feet of building area. The comparables sold from May 2015 to July 2016 for prices ranging from \$550,000 to \$772,500 or from \$162.45 to \$188.61 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted twelve comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #4, #6, #7 and #9 which are less proximate in location in relation to the subject being more than 1.04 miles away. Furthermore, the appellant's comparable #1 has an inground swimming pool unlike the subject and appellant's comparables #7 and #9 differ from the subject in dwelling size. The Board also gave less weight to the three comparables submitted by the board of review as comparable #1 is newer in age and sold in 2015 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date; comparable #2 is newer in age and has a larger dwelling when compared to the subject; and comparable #3 has a smaller dwelling and is located 1.385 miles from the subject.

The Board finds the best evidence of market value to be the appellant's comparables #3, #5 and #8. Although none of these comparables have lakefront sites and each has a significantly smaller land area when compared to the subject, these three comparables sold proximate in time to the assessment date at issue and they are similar to the subject in location, dwelling size, design, age and features. The comparables sold from May to August 2016 for prices ranging from \$472,500 to \$575,000 or from \$138.56 to \$158.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$640,290 or \$180.98 per square foot of living area, land included, which is greater in overall value and on a price per square foot basis of the best comparable sales contained in the record. The Board recognizes the subject is superior to the comparables in site size and is located on a lakefront, however, after considering adjustments to the comparables for any differences, when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on this evidence the Board finds a reduction in the subject's assessment is 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: 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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