



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

APPELLANT: Brad Shafer
DOCKET NO.: 17-02124.001-R-1
PARCEL NO.: 14-08-201-030

The parties of record before the Property Tax Appeal Board are Brad Shafer, 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: \$27,080
IMPR.: \$176,336
TOTAL: \$203,416

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 4,172 square feet of living area. The dwelling was built in 1962 and has an effective age of 2003.¹ Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, 1,405 square foot deck, 900 square foot inground swimming pool and a 1,436 square foot attached garage. The subject property has a 38,076 square foot site and is located in Hawthorn Woods, Ela Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on

¹ According to the subject's property record submitted by the board of review, the house had mold, roof leak and standing water when it was purchased in 2013. After the purchase, the house was gutted and a permit was issued in 2015 for interior remodeling and an addition.

three comparable sales located within .86 of a mile from the subject property. The comparables have sites ranging in size from 15,280 to 86,133 square feet of land area and are improved with one and one-half story or two-story dwellings of wood siding or brick exterior construction that were built from 1959 to 2003. Comparable #2 has an effective age of 1978. The dwellings range in size from 3,887 to 4,589 square feet of living area. Each comparable has a partial or full unfinished basement, central air conditioning, two fireplaces and a garage ranging in size from 598 to 816 square foot of building area. The comparables sold from November 2015 to July 2016 for prices ranging from \$542,500 to \$655,000 or from \$138.37 to \$151.48 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 \$203,416. The subject's assessment reflects an estimated market value of \$613,623 or \$147.08 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .653 of a mile from the subject.² The comparables are situated on sites ranging in size from 37,616 to 86,133 and are improved with two-story dwellings of vinyl siding or brick exterior construction that were built from 1967 to 1991. The dwellings range in size from 2,464 to 4,589 square feet of living area. The comparables each have a partial unfinished basement, central air conditioning, two to four fireplaces and a garage ranging in size from 598 to 1,723 square feet of building area. The comparables sold from November 2015 to August 2016 for prices ranging from \$539,900 to \$635,000 or from \$138.37 to \$219.12 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted five suggested comparable sales for the Board's consideration, with one comparable common to both parties. The Board finds neither of the parties' comparables are truly similar to the subject due to differences in lot size, year built, dwelling size and features such as smaller garages and/or lack of an inground swimming pool. The comparables sold from November 2015 to August 2016 for prices ranging from \$539,900 to \$655,000 or from \$138.37 to \$219.12 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$613,623 or \$147.08 per square foot of living area, including land, which falls within the range established by the best comparables in the record. After considering the adjustments to the comparables for differences including lot size, age, dwelling size and

² Board of review comparable #3 is the same property as appellant's comparable #1.

features when compared to the subject along with the subject's recent remodeling and addition, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, 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: 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

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

APPELLANT

Brad Shafer, 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