



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

APPELLANT: Brett Moore
DOCKET NO.: 17-02151.001-R-2
PARCEL NO.: 16-05-206-006

The parties of record before the Property Tax Appeal Board are Brett Moore, 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: \$191,455
IMPR.: \$597,934
TOTAL: \$789,389

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 construction that has 7,042 square feet of living area. The dwelling was built in 1988. The home features an unfinished basement, central air conditioning, three fireplaces, a 768 square foot garage, a 840 square foot swimming pool and a 491 square foot air conditioned pool house. The subject property has a 62,291 square foot site. The subject property is located in West Deerfield Township, Lake County.

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 three comparable sales located from .10 to 1.35 miles from the subject. The comparables consist of a 1.75 and two, 2-story dwellings of brick construction that were built from 1986 to 1995. Two comparables have finished basements and one comparable has an unfinished basement. The comparables have central air conditioning; two to five fireplaces; and each comparable has a

garage that contain from 1,008 to 1,232 square feet of building area. The dwellings range in size from 5,968 to 6,322 square feet of living area and are situated on sites that range in size from 42,719 to 70,132 square feet of land area. The comparables sold from March to October 2016 for prices ranging from \$1,686,250 to \$1,906,000 or from \$282.55 to \$301.49 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 subject's final assessment of \$789,389. The subject's assessment reflects an estimated market value of \$2,381,264 or \$338.15 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% as determine by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted seven comparable sales located from .197 to 2.746 miles from the subject. Comparable #4 was also utilized by the appellant. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1931¹ to 2013. Three comparables have unfinished basements and four comparables have partial finished basements. The comparables have central air conditioning; three or five fireplaces; and each comparable has a garage that range in size from 805 to 1,676 square feet of building area. The dwellings range in size from 5,742 to 8,119 square feet of living area and are situated on sites that range in size from 50,094 to 80,150 square feet of land area. The comparables sold from May 2016 to September 2018 for prices ranging from \$1,800,000 to \$3,150,000 or from \$291.49 to \$469.38 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted nine comparable sales for the Board's consideration, with one common comparable. The Board gave less weight to comparables #1 and #2 submitted by the appellant due to their smaller dwelling size and dissimilar finished basement when compared to the subject. In addition, comparable #1 is not in close proximity being located 1.93 miles from the subject. The Board gave less weight to board of review comparables #1, #2, #3, #5 and #7. Three comparables are not in close proximity being located from 1.537 to 2.746 miles from the subject; two comparables are smaller or larger in dwelling size when compared to the subject; four comparables have dissimilar finished basements when compared to the subject; and two comparables sold in 2018, less proximate in time to the subject's January 1, 2017 assessment

¹ Comparable #6 was constructed in 1931 but has an effective age of 2005 due to remodeling and additional improvements.

date. The Board finds the remaining two comparables, one common to the parties, are more similar when compared to the subject in location, land area, design, age, effective age, dwelling size and features. These comparables sold in May and August of 2016 for prices of \$1,906,000 and \$2,700,000 or \$301.49 and \$361.98 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$2,381,264 or \$338.15 per square foot of living area including land, which is between the two most similar comparable sales contained in the record. After considering any necessary 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 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: July 21, 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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