



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

APPELLANT: Brian Richter  
DOCKET NO.: 17-02165.001-R-2  
PARCEL NO.: 16-21-403-044

The parties of record before the Property Tax Appeal Board are Brian Richter, 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:** \$114,797  
**IMPR.:** \$294,002  
**TOTAL:** \$408,799

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 4,743 square feet of living area. The dwelling was constructed in 1992 and has a reported effective age of 1995. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 504 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from .25 to 1.06-miles from the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built between 1983 and 2001; the appellant contends the oldest dwelling has undergone a recent rehab based on Multiple Listing Service (MLS) data that was also submitted. The homes range in size from 3,855 to 5,252 square feet of living area. Each

home features a basement; based on MLS data the appellant contends comparables #2, #3 and #6 have finished basement areas. The dwellings have central air conditioning, one or two fireplaces and a garage ranging in size from 504 to 875 square feet of building area. Comparable #6 has a 450 square foot inground swimming pool. The comparables sold between January 2015 and July 2017 for prices ranging from \$861,000 to \$1,200,000 or from \$192.31 to 265.42 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$342,648 which would reflect a market value of \$1,028,047 or \$216.75 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 \$449,429. The subject's assessment reflects a market value of \$1,355,744 or \$285.84 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 two grid analyses with information on eight comparable sales along with applicable property record cards.<sup>1</sup> The comparables are located from 1.455 to 4.675 miles from the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built between 1986 and 2000. The homes range in size from 4,621 to 4,900 square feet of living area. Each dwelling has a basement, seven of which have finished areas, central air conditioning, one to four fireplaces and a garage ranging in size from 648 to 1,100 square feet of building area. Comparables #3 and #8 each feature inground swimming pools of 924 and 848 square feet, respectively, as set forth in the property record cards. These eight comparables sold between August 2016 and June 2018 for prices ranging from \$1,257,700 to \$1,575,000 or from \$269.90 to \$338.89 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 a total of 14 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which sold in January 2015, a date more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of value as of the assessment date than other sales in the record. The Board has given reduced weight to the properties that feature inground swimming pools which is not an amenity of the subject property; these comparables are appellant's comparable #6 and board of review comparables #3 and #8.

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<sup>1</sup> For ease of reference, the Board has renumbered the second set of comparables as #5 through #8.

The Board finds the best evidence of market value to be appellant's comparable sales #2 through #5 and board of review comparable sales #1, #2, #4 through #7. The comparables have varying degrees of similarity to the subject with the majority presenting finished basement areas which is not a feature of the subject and more fireplaces than the subject dwelling. These most similar comparables sold between April 2016 and June 2018 for prices ranging from \$900,000 to \$1,575,000 or from \$192.31 to \$321.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,355,744 or \$285.84 per square foot of living area, including land, which is within the range established by the best comparable sales in this record but appears to be excessive given the subject's unfinished basement and one fireplace amenity. After considering adjustments to the comparables for differences when compared to the subject, 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: October 20, 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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