



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

APPELLANT: Robert W. Lempinen
DOCKET NO.: 17-02200.001-R-1
PARCEL NO.: 16-06-400-049

The parties of record before the Property Tax Appeal Board are Robert W. Lempinen, 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: \$19,079
IMPR.: \$114,800
TOTAL: \$133,879

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 townhouse of brick exterior construction with 2,186 square feet of living area. The townhome was constructed in 1999. Features include a full unfinished basement, central air conditioning, a fireplace and an attached 462 square foot garage. The property is located in Lake Forest, 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 three comparable sales and one active listing. The comparable properties are located within .05 of a mile from the subject. The comparables consist of two-story townhouses of brick exterior construction. The townhomes were built from 1999 to 2001 and range in size from 2,186 to 2,578 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace and a garage of either 462 or 506 square feet of building area. Comparables #1, #2 and #3 sold between January and

November 2016 for prices ranging from \$375,000 to \$555,000 or from \$170.50 to \$215.28 per square foot of living area, including land; the listing reflected an asking price of \$469,000 or \$185.96 per square foot of living area, including land. As part of the evidence, the appellant included Multiple Listing Service (MLS) data sheets depicting that comparable #3 had an "outstanding renovation" and the listing was placed on the market in July 2017.

Based on this evidence, the appellant requested a total assessment of \$133,879 which would reflect a market value of \$401,677 or \$183.75 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 \$156,648. The subject's assessment reflects a market value of \$472,543 or \$216.17 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 four comparable sales where comparable #1 is the same property as appellant's comparable #2. The comparable properties are located from .031 of a mile to 3.439-miles from the subject. The comparables consist of two-story townhouses of brick exterior construction. The townhomes were built in 1999 and 2000 and range in size from 2,186 to 2,444 square feet of living area. Each comparable has a basement, one of which has 1,200 square feet of finished area. The townhomes feature central air conditioning, a fireplace and a garage of either 440 or 462 square feet of building area. The comparables sold between November 2016 and June 2018 for prices ranging from \$375,000 to \$520,000 or from \$171.55 to \$237.88 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 seven comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #3 and #4 due to their distant locations of more than 3-miles from the subject property. The Board has also given reduced weight to board of review comparable #2 which has a 1,200 square foot finished basement which is a superior feature not present in the subject townhome.

The Board finds the best evidence of market value to be the appellant's three comparable sales and listing along with common board of review comparable sale #1, the same property as

appellant's comparable #2. The comparables are similar in location, age, size, foundation and most features to the subject property. These most similar comparables sold or were listed between January 2016 and July 2017 for prices or asking prices ranging from \$375,000 to \$555,000 or from \$170.50 to \$215.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$472,543 or \$216.17 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and slightly above the range on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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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