



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

APPELLANT: Patrick Kent  
DOCKET NO.: 17-02223.001-R-1  
PARCEL NO.: 16-29-108-038

The parties of record before the Property Tax Appeal Board are Patrick Kent, 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:** \$56,291  
**IMPR.:** \$163,151  
**TOTAL:** \$219,442

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 exterior construction with 3,018 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished partial basement, central air conditioning and a 460 square foot garage. The property is located in Deerfield, 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 .08 of a mile to 1.63 miles from the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 2,888 to 3,221 square feet of living area. The dwellings were constructed from 1958 to 1984. Comparables #3 and #4 have effective ages of 1985 and 1978, respectively. The comparables each feature a basement with two having finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 440 to 713

square feet of building area. The comparables sold from February 2016 to April 2017 for prices ranging from \$527,000 to \$734,500 or from \$178.06 to \$237.19 per square foot of living area, including land. The appellant provided the Multiple Listing Service (MLS) sheets associated with the sales of comparables #3 and #5. 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 \$231,644. The subject's assessment reflects a market value of \$698,775 or \$231.54 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 located within .461 of a mile of the subject property. The comparables were improved with two-story dwellings of brick exterior construction ranging in size from 2,790 to 3,400 square feet of living area. The dwellings were constructed from 1979 to 1989. One comparable features a crawl-space foundation and three comparables each feature a basement with one having finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 504 to 660 square feet of building area. The comparables sold from January to June 2015 for prices ranging from \$690,000 to \$765,000 or from \$219.12 to \$252.69 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 ten comparable sales for the Board's consideration with one comparable being utilized by both parties. The Board gave less weight to the appellant's comparables #2, #3, #4 and #6 due to their older ages and/or less proximate locations to the subject being more than .99 miles away. The Board also gave less weight to the four comparables submitted by the board of review as their sales occurred in 2015 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #5. These two comparables sold more proximate in time to the assessment date at issue and they are similar to the subject in location, dwelling size, design and age. The comparables sold in December 2016 and April 2017 for prices of \$555,000 and \$635,000 or for \$178.06 and \$219.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$698,775 or \$231.54 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. 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: April 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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COUNTY

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