



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

APPELLANT: Paul Johnson
DOCKET NO.: 17-02225.001-R-1
PARCEL NO.: 16-28-219-008

The parties of record before the Property Tax Appeal Board are Paul Johnson, 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: \$48,865
IMPR.: \$276,489
TOTAL: \$325,354

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 3,574 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 504 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 three comparable sales located within .61 of a mile of the subject property. The comparables are described as two-story dwellings of brick exterior construction ranging in size from 3,228 to 3,969 square feet of living area. The dwellings were constructed from 1997 to 2006. Each comparable has a basement, with one having finished area. Features of each comparable include central air conditioning; one fireplace and a garage ranging in size from 460 to 770 square feet of building area. The comparables sold from April 2016 to

April 2017 for prices ranging from \$692,000 to \$930,000 or from \$211.64 to \$248.46 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$325,354. The subject's assessment reflects a market value of \$981,460 or \$274.61 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 the subject's assessment, the board of review submitted information on seven comparable sales located within .99 of a mile of the subject property. The comparables are described as two-story dwellings of brick exterior construction ranging in size from 3,244 to 3,926 square feet of living area. The dwellings were constructed from 2002 to 2007. Each comparable has a basement, with four having finished area. Features of each comparable include central air conditioning, a fireplace and a garage ranging in size from 440 to 941 square feet of building area. The comparables sold from March 2015 to June 2018 for prices ranging from \$907,000 to \$1,225,000 or from \$259.31 to \$324.68 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted ten comparable sales for consideration. The Board gave less weight to appellant's comparables #1 and #2 along with board of review comparable #3 based on their inferior unfinished basements when compared to the subject's finished basement. The Board also gave less weight to board of review comparables #5 and #6 based on their 2018 sale dates that were less proximate in time to the subject's January 1, 2016 assessment date. Lastly, reduced weight was given to board of review comparable #3 for its larger dwelling size and garage size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #4 along with appellant's comparable #3. These four comparables are more similar to the subject in location, age, dwelling size, design and most features. These properties sold from March 2015 to June 2016 for prices ranging from \$920,000 to \$1,100,000 or from \$248.46 to \$324.68 per square foot living area, including land, respectively. The subject's assessment reflects an estimated market value of \$981,164 or \$274.53 per square foot of living area, including land, which falls within the range established by the best comparables sales in the record. After considering 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.

Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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: September 17, 2019



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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