



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

APPELLANT: Eric Pockross
DOCKET NO.: 17-02227.001-R-1
PARCEL NO.: 16-28-308-012

The parties of record before the Property Tax Appeal Board are Eric Pockross, 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: \$51,510
IMPR.: \$328,352
TOTAL: \$379,862

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 4,350 square feet of living area. The dwelling was built in 2003. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 660 square foot attached garage. The subject has a 9,585 square foot site and is located in Deerfield, West Deerfield Township, Lake County, Illinois.

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 information on four comparable sales located within .34 of a mile of the subject property. The comparables consist of two-story dwellings of wood siding or brick exterior construction that were built from 1997 to 2003. The dwellings range in size from 3,690 to 4,043 square feet of living area. Each comparable has a basement with two having finished area, central air conditioning, one fireplace

and a garage ranging in size from 529 to 770 square foot of building area. The comparables sold from June 2016 to July 2017 for prices ranging from \$840,000 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 assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$383,822. The subject's assessment reflects an estimated market value of \$1,157,834 or \$266.17 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%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located from .973 of a mile to 1.429 miles from the subject. The comparables consist of two-story dwellings of wood siding or brick exterior construction that were built from 2002 to 2007. The dwellings range in size from 4,196 to 4,386 square feet of living area. The comparables have basements, with one having finished area, central air conditioning, one fireplace and a garage ranging in size from 618 to 1,132 square feet of building area. The comparables sold from January 2015 to January 2017 for prices ranging from \$995,000 to \$1,275,000 or from \$230.28 to \$292.36 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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3 and #4 due to their smaller dwelling size and/or superior finished basement area when compared to the subject. The Board also gave less weight to the board of review comparables #1 and #3 due to their distant locations being over 1.2 miles from the subject. In addition, board of review comparable #1 has finished basement area unlike the subject and it sold less proximate in time to the January 1, 2017 assessment date as the other sales in the record.

The Board finds the best evidence of the subject's market value to be the appellant's comparable #2 and the board of review comparables #2 and #4. Although one comparable is slightly dated, these comparables are more similar to the subject in dwelling size, design, age and features. These comparables sold from November 2015 to May 2017 for prices ranging from \$870,000 to \$1,150,000 or from \$215.19 to \$262.80 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$1,157,834 or \$266.17 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering 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 not supported. Based on this record, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Eric Pockross, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085