



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

APPELLANT: Timothy P. & Jill G. Hogan
DOCKET NO.: 17-02235.001-R-1
PARCEL NO.: 16-28-402-002

The parties of record before the Property Tax Appeal Board are Timothy P. & Jill G. Hogan, the appellants, 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: \$89,814
IMPR.: \$250,969
TOTAL: \$340,783

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story brick single-family dwelling built in 1989. The home contains 5,720 square feet of living area and features an unfinished basement, central air conditioning, one fireplace, and a 770-square foot garage. The dwelling is situated on a 33,106 square foot site, part of which is located in a flood plain, located in Deerfield, West Deerfield Township, Lake County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted information on five comparable sales located from .07 to .89 of a mile from the subject. The comparables consist of two-story brick or wood-sided single-family dwellings built from 1991 to 1993. The houses range in size from 4,621 to 5,532 square feet of living area and are situated on sites containing 39,900 or 40,075 square feet of land area. The comparables each feature a full or partial finished basement, central air conditioning, one or two fireplaces, and an

attached garage ranging in size from 776 to 1,097 square feet of building area. Comparable #3 features a basketball court and comparable #4 features an inground swimming pool. The comparables sold from December 2016 to July 2017 for prices ranging from \$780,000 to \$1,566,000 or from \$141.00 to \$338.89 per square foot of living area, including land. Appellants' counsel also submitted a memorandum stating that appellants' comparable #4 is not comparable to the subject property even though it is in the same neighborhood. Comparable #4 is custom-built home designed by a renowned architect and located on a golf course lot. Appellants' counsel also provided listing sheets pertaining to the sales of its' comparables #2 and #4 which show that comparable #2 has been upgraded and has a finished basement, and an additional bathroom and fireplace not reflected on the assessor's records and that comparable #4 is not a typical "standard" home, as is the subject property. Based on this evidence, the appellants requested an assessment of \$340,783, reflecting a market value of approximately \$1,022,448 or \$178.75 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$439,684. The subject's assessment reflects a market value of approximately \$1,326,347 or \$231.88 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 a grid analysis and property record cards on the subject and six comparable properties, one of which was also submitted by the appellants.¹ These properties are located from .251 to 2.528 miles from the subject. The dwellings consist of two-story brick or wood-sided single-family dwellings. Four of the dwellings are situated on sites containing from 14,356 to 159,865 square feet of land area.² The homes were built from 1984 to 1996 and range in size from 4,771 to 6,456 square feet of living area. The comparables each have a basement, one with finished area. The comparables also feature central air conditioning and an attached garage ranging in size from 735 to 1,080 square feet of building area. Five comparables have one or two fireplaces. One comparable has an inground swimming pool. The comparables sold from April 2016 to August 2018 for prices ranging from \$1,010,000 to \$1,650,000 or from \$188.66 to \$280.90 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

¹ Board of review's comparable #1 is the same property as appellants. comparable #2.

² The lot sizes of board of review comparables #2 and #3 were not disclosed.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #3 and #4 which are smaller dwellings when compared to the subject and as they feature either a basketball court or inground swimming pool, dissimilar to the subject property. The Board also gave less weight to board of review's comparables #2 through #6 as they are located from 1.139 to 2.528 miles distant from the subject. Further, comparables #2, #3 and #4 differ from the subject in dwelling size and/or garage size. Comparable #3 has an inground swimming pool, dissimilar to the subject, and comparable #6's August 2018 sale is too distant in time from the subject's January 1, 2017 assessment date at issue to be considered reflective of the subject's market value.

The Board finds that appellant's comparables #1 and the parties' common comparable were the best comparables submitted in the record in terms of location, age, dwelling size, and most features, although both of these comparables have finished basements and larger lots, superior to the subject, requiring downward adjustments. These comparables sold in May and July 2017 for \$780,000 and \$1,010,000 or \$141.00 and \$192.31 per square of living area, land included. The subject's assessment reflects an estimated market value of \$1,326,347 or \$231.88 per square foot of living area, land included, which is higher than that of the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value is excessive and a reduction in the subject's assessment is warranted commensurate with the appellants' request.

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: July 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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