



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

APPELLANT: Stephan Crandall Jr  
DOCKET NO.: 17-02248.001-R-1  
PARCEL NO.: 16-15-304-006

The parties of record before the Property Tax Appeal Board are Stephan Crandall Jr, 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:** \$71,535  
**IMPR.:** \$201,319  
**TOTAL:** \$272,854

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 brick single-family dwelling with 3,611 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full finished basemen with 1,413 square feet of finished areat, central air conditioning, two fireplaces, and a 462-square foot garage. The property is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales. The dwellings are located from .28 of a mile to 1.06 miles from the subject. None of the dwellings have the same neighborhood code as the subject. According to the grid analysis, five of the comparables were built from 1995 to 2009. One was built in 1890 but has an effective age of 1995. The comparables consist of one- two-story brick townhome, and one, three-story and four two-story single-family dwellings with

brick, stucco or Dryvit exteriors ranging in size from 3,170 to 4,106 square feet of living area. The dwellings have full or partial basement, seven of which have finished area, one or two fireplaces, and central air-conditioning. Seven of the comparables each have a garage ranging in size from 341 to 693 square feet of building area. The comparables sold from July 2016 to April 2017 for prices ranging from \$490,000 to \$787,500 or from \$154.57 to \$214.26 per square foot of living area, land included. Based on the comparable 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 \$272,854. The subject's assessment reflects a market value of \$853,451 or \$236.35 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, one of which was submitted by both parties. The dwellings are located within .54 of a mile from the subject and two of which have the same neighborhood code as the subject. The comparables were built between 1995 and 2014 and consist of brick or Dryvit two-story single-family dwellings ranging in size from 3,267 to 4,195 square feet of living area. The comparables each have a full basement with finished area, central air-conditioning, one or three fireplaces, and a garage ranging in size from 441 to 713 square feet of building area. The comparables sold from May 2015 to June 2018 for prices ranging from \$700,000 to \$970,000 or from \$208.33 to \$261.67 per square foot of living area, land included.

In addition, the board of review submitted a brief asserting that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket No. 16-03287.001-R-1. In that appeal the parties reached an agreement reducing the subject's assessment to \$259,762. In a brief submitted with its Notes on Appeal, the board of review explained that Moraine Township's most recent general assessment cycle began in 2015 and runs through 2018. It further indicated that in tax year 2017 a township equalization factor of 1.0504 was applied in Moraine Township. The board of review explained that if the assessment for the 2017 tax year was calculated by applying the 2017 equalization factor to the Property Tax Appeal Board's assessment as determined for the 2016 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's assessment would be \$272,854. On May 4, 2018 the Lake County Board of Review approved a Certificate of Error that adjusted the subject's 2017 assessment to \$272,854 based on the 2016 PTAB decision. As the subject's total assessment for 2017 is \$272,854 as required by the application of section 16-185 of the Property Tax Code, the board of review requested confirmation of the subject's assessment

### **Conclusion of Law**

The Board finds that the Property Tax Appeal Board issued a decision in docket 16-03287.001-R-1 reducing the subject's 2016 assessment. The Board finds Section 16-185 of the Property Tax Code is controlling in this matter. (35 ILCS 200/16-185) Section 16-185 provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board further finds that the subject property was the subject of an appeal for the 2016 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$259,762. Appellant's appeal form and the property record card submitted by the board of review show the subject property as the appellant's address indicating that the dwelling was owner-occupied. The record further shows that the 2016 and 2017 tax years are in the same general assessment period and that equalization factor of 1.0504 was applied in Moraine Township in 2017. Further, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) would result in a total assessment of \$272,854, which is amount of the property's 2017 assessment. After considering the requirements of Section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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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