



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

APPELLANT: Aaron Walsh
DOCKET NO.: 17-02250.001-R-1
PARCEL NO.: 16-15-419-067

The parties of record before the Property Tax Appeal Board are Aaron Walsh, 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: \$49,350
IMPR.: \$160,693
TOTAL: \$210,043

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 2016 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 tri-level dwelling of brick exterior construction with 2,656 square feet of above grade living area. The dwelling was built in 2002. Features of the home include a finished lower level, central air conditioning, one fireplace and a 724 square foot attached garage. The subject has a 18,979 square foot site and is located in Highwood, Moraine 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 from .69 of a mile to 1.79 miles from the subject property. The comparables have sites ranging in size from 7,300 to 13,012 square feet of land area and are improved with tri-level dwellings of wood siding or brick exterior construction ranging in size from 2,142 to 2,867 square feet of above grade living area. The dwellings were built from 1955

to 1967. Comparables #2, #3 and #4 have effective ages of 1980, 1982 and 1974, respectively. One comparable has an unfinished basement, three comparables each have a lower level with finished area, each comparable has central air conditioning and a garage ranging in size from 357 to 606 square feet of building area and one comparable has a fireplace. The comparables sold from June 2015 to May 2017 for prices ranging from \$430,000 to \$590,000 or from \$191.00 to \$205.79 per square foot of above grade 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 \$210,043. The subject's assessment reflects an estimated market value of \$633,614 or \$238.56 per square foot of above grade living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In response to the appellant's evidence, the board of review argued the subject is the only newer tri-level dwelling in Highwood and the appellant's comparables are older tri-level dwellings with smaller dwelling sizes and lot sizes when compared to the subject.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .205 of a mile of the subject. The comparables have lot sizes ranging in size from 3,871 to 5,343 square feet of land area and are improved with one-story dwellings of brick or dryvit/stucco exterior construction ranging in size from 1,309 to 3,000 square feet of above grade living area. The dwellings were built in 2001 and 2007. Each comparable has a basement, with two having finished area; central air conditioning and one or two fireplaces. Two comparables have a garage with either 441 or 518 square feet of building area. The comparables sold in July 2014 or March 2015 for prices ranging from \$318,000 to \$850,000 or from \$242.93 to \$283.33 per square foot of above grade 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 and the board of review comparables as their dated sales in 2014 and 2015 are less likely to be reflective of market as of the January 1, 2017 assessment date. In addition, they are dissimilar one-story dwellings, with one having a considerably smaller dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to be the appellant's comparables #1, #2 and #4 which are tri-level dwellings like the subject. However, they are considerably older dwellings with smaller lot sizes that require significant upward adjustments. In addition, the comparables lack a fireplace and have smaller garages than the subject. The

comparables sold from April 2016 to May 2017 for prices ranging from \$430,000 to \$590,000 or from \$191.00 to \$205.79 per square foot of above grade living area, including land. The subject's assessment reflects an estimated market value of \$633,614 or \$238.56 per square foot of above grade living area, including land, which falls above the range established by the best comparable sales contained in the record but justified when considering the subject's newer dwelling and larger lot size. After considering adjustments to the comparables for differences including age, lot size and features 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 failed to prove by a preponderance of the evidence that subject was overvalued. Therefore, 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: 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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