



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

APPELLANT: Paul Martin
DOCKET NO.: 17-02304.001-R-1
PARCEL NO.: 14-22-403-035

The parties of record before the Property Tax Appeal Board are Paul Martin, 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: \$92,261
IMPR.: \$337,062
TOTAL: \$429,323

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 brick and wood siding exterior construction with 6,372 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished full basement, central air conditioning, three fireplaces and a 998 square foot garage. The property has a 39,478 square foot site and is located in Kildeer, Ela 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 .20 of a mile of the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 5,775 to 6,012 square feet of living area. The dwellings were constructed in either 2006 or 2007. Each comparable features an unfinished basement, central air conditioning, two to four fireplaces and a garage ranging in size from 950 to 1,032 square feet of building area.

In addition, one comparable has a 390 square foot inground swimming pool. The comparables sold from October 2015 to December 2016 for prices of \$970,000 and \$1,150,000 or from \$166.01 to \$199.13 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 \$429,323. The subject's assessment reflects a market value of \$1,295,092 or \$203.25 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 located from .061 of a mile to 2.644 miles from the subject, one of which was also utilized by the appellant. Board of review comparable #2 is the same property as the appellant's comparable #2. The comparables have sites ranging in size from 33,659 to 59,422 square feet of land area. The comparables were improved with two-story dwellings of brick, brick and Dryvit or brick and wood siding exterior construction ranging in size from 5,726 to 6,312 square feet of living area. The dwellings were constructed from 2003 to 2009. Each comparable features a basement with one having finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 950 to 1,122 square feet of building area. The comparables sold from January to October 2016 for prices ranging from \$1,071,000 to \$1,450,000 or from \$178.65 to \$253.23 per square foot of living area, including land. The board of review provided property record cards of the subject and the comparables. 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 six suggested comparable sales for the Board's consideration as one comparable being utilized by both parties. The board gave less weight to the appellant's comparable #3 that sold in 2015, which is dated and less likely to be indicative of the subject's market value as of January 1, 2017 assessment date. The Board also gave less weight to board of review comparables #1 and #3 which are located more than one mile away from the subject property.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, which includes the parties' one common comparable, along with comparable #4 submitted by the board of review. These three comparables are similar to the subject in location, dwelling size, design, age and features. The comparables sold from January to December 2016 for prices ranging from \$970,000 to \$1,450,000 or from \$166.01 to \$253.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,295,092 or \$203.25 per

square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is 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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