



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

APPELLANT: Kevin Fletcher
DOCKET NO.: 17-02313.001-R-1
PARCEL NO.: 14-15-215-011

The parties of record before the Property Tax Appeal Board are Kevin Fletcher, 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: \$44,428
IMPR.: \$113,890
TOTAL: \$158,318

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 one-story dwelling of wood-siding exterior construction with 2,605 square feet of living area. The dwelling was constructed in 2014. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 633-square-foot garage. The property has a 14,697-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 a grid analysis of three comparable sales located from .11 of a mile to 2.14 miles from the subject. Two comparables are in the same neighborhood code as assigned to the subject property by the local assessor. The properties are situated on lots ranging in size from 13,717 to 22,850 square feet of land area. The parcels are improved with one-story single-family dwellings with brick or wood-siding exteriors, and range in size from 2,605 to 2,946 square feet

of living area. The homes were built from 2003 to 2014. The comparables each feature a full unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 500 to 810 square feet of building area. The sales of the comparables occurred from March to September 2016 for prices ranging from \$470,000 to \$510,000 or from \$166.91 to \$180.42 per square foot of living area, including land.

Based on this evidence, the appellant requested that the total assessment be reduced to \$156,284 which would reflect a market value of \$468,899 or \$180.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$173,650. The subject's assessment reflects a market value of \$523,831 or \$201.09 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 three comparable sales located from .105 to .145 of a mile of the subject and in the same neighborhood code as assigned by the local assessor to the subject property. The board of review comparables #1 and #2 were also submitted by the appellant as comparables #1 and #2. The properties are improved with one-story dwellings with wood-siding exteriors that contain 2,605 or 2,924 square feet of living area. The dwellings were constructed in 2013 or 2014 on lots ranging in size from 13,717 to 17,254 square feet of land area. The comparables each feature a full unfinished basement, central air conditioning, a fireplace and an attached garage containing either 500 or 736 square feet of building area. The sales of the comparables occurred from March 2016 to July 2017 for prices ranging from \$470,000 to \$515,000 or from \$174.42 to \$197.70 per square foot of living area, including land. The board of review submission also included copies of property record cards for the subject and each comparable.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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

The parties submitted a total of four comparable sales including two common comparable to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparable sale #3 based on its location that is more than 2 miles distant from the subject and in a different assessment neighborhood than the subject property.

The Board finds the best evidence of the subject's market value to be the parties' common comparables #1 and #2, along with board of review comparable #3. These three sales were

extremely similar to the subject in location, age, design, construction, dwelling and lot sizes, and features, with comparable #2 being nearly identical to the subject. These most similar comparables sold from March 2016 to July 2017 for prices ranging from \$470,000 to \$515,000 or from \$174.42 to \$197.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$523,831 or \$201.09 per square foot of living area, land included, which is above the range established by the best comparable sales in this record.

After considering adjustments to the comparables for minor differences, the Board finds the appellant has demonstrated by preponderance of the evidence that the subject was overvalued and, therefore, a 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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