



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

APPELLANT: Lee & Gail Campbell  
DOCKET NO.: 17-02379.001-R-1  
PARCEL NO.: 15-14-404-002

The parties of record before the Property Tax Appeal Board are Lee & Gail Campbell, 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 **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:** \$70,530  
**IMPR.:** \$141,353  
**TOTAL:** \$211,883

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 consists of a part one-story and part two-story Cape-Cod style dwelling of frame and brick exterior construction with 4,089 square feet of living area.<sup>1</sup> The dwelling was constructed in 1969 but has an effective age of 1971. Features of the home include a crawl space foundation, central air conditioning, two fireplaces and a two-car garage containing 575 square feet of building area. The property has an approximately 21,344 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal and a grid analysis on three comparable sales. The appraisal estimated the subject property had a market value of \$575,000 as of December 22, 2016. The

---

<sup>1</sup> The Board finds the best evidence of the descriptive data for the subject dwelling was contained in the appellant's appraisal, which had a schematic diagram of the subject dwelling with dimension and calculations.

appraisal was prepared by Michael J. Sullivan, SRA. The property rights appraised were fee simple and the appraisal was performed in connection with a potential sale decision. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value the appraiser considered three comparable sales to estimate the subject's market value. The comparables are located from .50 to .63 of a mile from the subject property. The comparables have sites that range in size from 20,473 to 24,394 square feet of land area and have been improved with Cape-Cod style or Colonial style dwellings of brick or frame and brick exterior construction. The dwellings were constructed from 1970 to 1980. The homes range in size from 2,618 to 3,366 square feet of living area and feature partial basements with one having finished area. Each comparable has central air conditioning, one or two fireplaces and a two-car garage. The comparables sold from October 2016 to January 2017 for prices ranging from \$500,000 to \$575,000 or from \$161.91 to \$190.99 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences when compared to the subject in view, design, room count, gross living area, basements and/or other amenities. After applying adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted sales prices ranging from \$560,000 to \$594,000. Based on this data the appraiser estimated the subject had an estimated market value of \$575,000 as of December 22, 2016.

In further support of the overvaluation argument, the appellants submitted information on three comparable sales located from .09 to .50 of a mile from the subject property. The comparables have sites ranging in size from 20,000 to 23,522 square feet of land area. The appellants' comparable sale #2 is the same property as the appraiser's comparable sale #2. The comparables are improved with part one-story and part two-story dwellings of brick or wood siding exterior construction that range in size from 3,175 to 3,366 square feet of living area. The dwellings were constructed from 1968 to 1974 with comparable #3 having effective age of 1978. Each comparable has a full or partial basement with finished area,<sup>2</sup> central air conditioning, one or three fireplaces and a garage that ranges in size from 484 to 600 square feet of building area. The comparables sold in either January or May 2017 for prices ranging from \$465,000 to \$580,000 or from \$146.46 to 179.40 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$199,564 reflecting a market value of approximately \$598,752 when using 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 \$211,883. The subject's assessment reflects a market value of \$639,164 or \$156.31 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.

---

<sup>2</sup> The appellants provided Multiple Listing Service sheets associated with the sale of each comparable depicting each comparable with a finished basement. The listing sheet also disclosed the appellants' comparable #3 has three fireplaces.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .251 to .414 of a mile from the subject and within the subject's neighborhood code as assigned by the assessor. Board of review comparable #4 is the same property as the appellants' comparable sale #3. The comparables have sites that range in size from 19,602 to 53,150 square feet of land area. The comparables consist of a part one-story, part 1.5-story and part two-story dwelling and three, part one-story and part two-story dwellings of brick or wood siding exterior construction that were built from 1969 to 1973 with comparables #2, #3 and #4 having effective ages of 1974, 1982 and 1978, respectively. The homes range in size from 3,233 to 3,834 square feet of living area. One comparable has a crawl-space foundation and three comparables each feature a basement with finished area. Each comparable has central air conditioning, one to three fireplaces and a garage that ranges in size from 483 to 672 square feet of building area. The comparables sold from July 2016 to May 2018 for prices ranging from \$527,000 to \$760,000 or from \$152.22 to \$198.23 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be sustained.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal report estimating the subject property had a market value of \$575,000 as of December 22, 2016. The parties submitted analyses of six comparable sales to support their respective positions before the Property Tax Appeal Board, with the appellants' comparable #2 also considered by the appraiser and the appellants' comparable #3 is the same property as board of review comparable #4.

As to the appellants' appraisal, the Board finds the appraiser's value conclusion is not credible because there were other sales of more similar size two-story dwellings when compared to the subject that were more proximate in location to the subject that were not used by the appraiser. However, the Board will analyze the raw sales data in the appraisal, as well as the comparable sales evidence provided by both parties.

The Board finds neither party provided comparables that were particularly similar to the subject due to significant differences in site size, dwelling size and foundation type. Nonetheless, the Board gave less weight to the appraiser's comparable sales #1, #2 and #3, along with the three comparable sales provided by the appellants. The Board finds board of review comparable #1 has a significantly larger site size and sold in May 2018 which occurred less proximate in time to the lien date at issue and thus less likely to be reflective of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3. These two properties have varying degrees of similarity when compared to the subject.

They sold for prices of \$650,000 and \$760,000 or for \$182.98 and \$198.23 per square foot of building area, including land. The subject's assessment reflects an estimated market value of \$639,164 or \$156.31 per square foot of living area, including land, which falls below the two best comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences in dwelling size, foundation type and features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: October 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Lee & Gail Campbell, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085