



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

APPELLANT: Joshua Clark  
DOCKET NO.: 17-02415.001-R-1  
PARCEL NO.: 12-33-411-015

The parties of record before the Property Tax Appeal Board are Joshua Clark, 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:** \$107,844  
**IMPR.:** \$262,934  
**TOTAL:** \$370,778

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2017 final decision of the Lake County Board of Review pursuant to section 16-180 of the Property Tax Code (35 ILCS 200/16-180) 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 owner-occupied dwelling of stucco exterior construction with 2,901 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a detached 594 square foot garage. The property has a 9,100 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from 1.45 to 2.90-miles from the subject and where comparable #1 shares the same neighborhood code with the subject as assigned by the assessor. The comparables consist of three, 1.75-story and three, two-story dwellings of brick, stone or stucco exterior construction that range in size from 2,826 to 3,400 square feet of living area. The dwellings were constructed from 1998 to 2012. Each comparable

has a basement with finished areas, central air conditioning, one to three fireplaces and a garage ranging in size from 440 to 516 square feet of building area. The comparables have sites ranging in size from 8,276 to 10,768 square feet of land area. The comparables sold from June 2015 to March 2017 for prices ranging from \$838,000 to \$1,287,500 or from \$296.53 to \$390.86 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment reduction to \$362,589 which would reflect a market value of \$1,087,876 or \$375.00 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." While the Notice of Findings by the Lake County Board of Review issued on January 18, 2018 established a total assessment for the subject property of \$388,372 as shown by a copy of the Notice provided with the appellant's appeal, the board of review reported that a Certificate of Error was issued on May 4, 2018 reducing the subject's total assessment to \$370,778 consisting of a land assessment of \$107,844 and an improvement assessment of \$262,934.<sup>1</sup> This new, lower total assessment as set forth on the Certificate of Error for the subject property reflects a market value of approximately \$1,112,334.

The board of review presented a letter addressing a legal argument along with additional market value evidence and a copy of the Certificate of Error. In the letter, the board of review contended that the subject property was the subject matter of a 2016 assessment appeal before the Property Tax Appeal Board (Docket No. 16-03649.001-R-1) which resulted in an assessment reduction to \$352,920. Reportedly 2015 was the beginning of a general assessment cycle in Shields Township. Thus, in accordance with the provisions of the Property Tax Code, a 2017 equalization factor of 1.0506 should have been applied to the 2016 decision of the Property Tax Appeal Board regarding this owner-occupied residential property resulting in a total assessment of \$370,778 as reflected in the Certificate of Error previously discussed. (See 35 ILCS 200/16-185).

To address the appellant's overvaluation argument, the board of review presented a grid analysis with information on four comparable sales located from .346 of a mile to 1.67-miles from the subject property. Each of the comparables and the subject share the same neighborhood code as assigned by the assessor. The comparable parcels range in size from 6,066 to 20,893 square feet of land area and have been improved with two-story dwellings of wood siding or shingle-wood exterior construction. The homes were built between 2003 and 2017 and range in size from 2,313 to 2,965 square feet of living area. Each home has a basement, three of which have finished areas, central air conditioning, a fireplace and a garage ranging in size from 400 to 552 square feet of building area. These properties sold between August 2016 and May 2018 for prices ranging from \$1,048,000 to \$1,280,000 or from \$386.24 to \$453.09 per square foot of living area, including land. The subject's total assessment as reported in the Certificate of Error is \$370,778 which would reflect a market value of \$1,112,445 or \$383.47 per square foot of

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<sup>1</sup> The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.)

living area, including land, at the statutory level of assessment of 33.33%. Based on this evidence and legal argument, the board of review requested confirmation of the subject's assessment as reflected in the Certificate of Error.

### Conclusion of Law

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the assessment of the subject property for the 2016 tax year should be carried forward to the 2017 tax year subject only to equalization. Thus, the Board further finds a reduction in the subject's assessment from the final decision of the Lake County Board of Review is warranted on this record.<sup>2</sup>

The Property Tax Appeal Board finds the provisions of Section 16-185 of the Property Tax Code are applicable to the instant 2017 assessment appeal. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2016 assessment to \$352,920. The record indicates that the subject property is an owner occupied dwelling. The appellant did not dispute that 2015, 2016 and 2017 tax years are within the same general assessment period in Shields Township. The evidence further revealed that in 2017 an equalization factor of 1.0506 was applied which raised the subject's 2016 assessment to \$370,778 based on the application of the equalization factor to the Property Tax Appeal Board's 2016 decision. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2016 tax year or that the decision of the Property Tax Appeal Board for the 2016 tax year was reversed or modified upon review.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment as reported in the 2017 Notice of Findings by the Lake County Board of Review is warranted to reflect the Board's decision for the 2016 tax year plus the application of the 2017 township equalization factor of 1.0506.<sup>3</sup>

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<sup>2</sup> The jurisdiction of the Property Tax Appeal Board is derived, in part, from the filing of an appeal within 30 days after the date of written notice of the decision of the board of review. (35 ILCS 200/16-160).

<sup>3</sup> In summary, this reduction will reflect the assessment amounts set forth in the Certificate of Error for 2017 that was issued on May 4, 2018.

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: June 16, 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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