



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

APPELLANT: Howard Leon  
DOCKET NO.: 17-02548.001-R-1  
PARCEL NO.: 15-15-400-206

The parties of record before the Property Tax Appeal Board are Howard Leon, 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:** \$48,081  
**IMPR.:** \$104,010  
**TOTAL:** \$152,091

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 residential condominium unit with 1,984 square feet of living area. The condominium building was constructed in 2012. Features of the condominium include central air conditioning, a fireplace and a detached 328 square foot garage. The property is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparable sales of condominium units located within .10 of a mile from the subject where one comparable shares the same neighborhood code assigned by the assessor as the subject property. The condominium buildings were constructed from 2001 to 2012 and the comparable condominium units range in size from 1,880 to 2,254 square feet of living area. Features of the units include central air conditioning; two of the units each have a fireplace; and each unit has a detached garage ranging in size from 189 to 441 square

feet of building area. The appellant also submitted a Multiple Listing Service (MLS) data sheet concerning comparable sale #1. The comparables sold from January 2015 to May 2017 for prices ranging from \$307,500 to \$480,000 or from \$155.30 to \$212.95 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$132,253 which would reflect a market value of \$396,799 or \$200.00 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 \$152,091. The subject's assessment reflects a market value of \$458,796 or \$231.25 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 where comparable #3 is the same property as appellant's comparable #1. The comparables consist of condominium units located within .087 of a mile from the subject where each comparable shares the same neighborhood code assigned by the assessor as the subject property. The condominium buildings were constructed from 2009 to 2013 and the comparable condominium units range in size from 1,884 to 2,348 square feet of living area. Features of the units include central air conditioning and a garage ranging in size from 288 to 336 square feet of building area. The comparables sold from September 2016 to January 2018 for prices ranging from \$379,250 to \$555,000 or from \$201.30 to \$252.12 per square foot of 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven comparable properties, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparables #2 through #8 as these condominium units are located in buildings that were built between 2001 and 2004 as compared to the subject which is a newer unit in a building that was constructed in 2012.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparable sales where there is one common property. The comparable condominium units were located in buildings constructed from 2009 to 2013. These most similar comparables sold from September 2016 to January 2018 for prices ranging from

\$379,250 to \$555,000 or from \$201.30 to \$252.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$458,796 or \$231.25 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is particularly well-supported by the most identical comparables of appellant's comparable #1/board of review comparable #3 and board of review comparable #4 which are highly similar in dwelling size and features, except that the subject has a fireplace that is not an amenity of these two units. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds 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

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

APPELLANT

Howard Leon, 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