



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

APPELLANT: Jim Esperson  
DOCKET NO.: 17-02680.001-R-1  
PARCEL NO.: 06-13-402-001

The parties of record before the Property Tax Appeal Board are Jim Esperson, 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:** \$60,294  
**IMPR.:** \$20,339  
**TOTAL:** \$80,633

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 is improved with a one-story single-family dwelling with vinyl siding containing 1,240 square feet of living area. The dwelling was built in 1940. Features of the home include a crawl space foundation, one fireplace and an attached garage with 384 square feet of building area. The property has a 21,649 square foot site and is located in Third Lake, Avon 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 improved with one-story dwellings with vinyl siding, wood siding or brick exteriors that range in size from 1,375 to 1,868 square feet of living area. The homes were built from 1953 to 1958. Two comparables have basements with one having finished area. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 440 to 598 square feet of building area.

These properties are located from 2.66 to 6.46 miles from the subject property with sites ranging in size from 10,603 to 33,200 square feet of land area. The sales occurred from July 2016 to May 2017 for prices ranging from \$275,000 to \$340,000 or from \$164.87 to \$205.09 per square foot of living area, inclusive of the land. The appellant requested the subject's assessment be reduced to \$66,127.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,633. The subject's assessment reflects a market value of \$243,237 or \$196.16 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.

The board of review submitted a written statement explaining the Property Tax Appeal Board issued a decision reducing the assessment of the subject property for the 2015 tax year in Docket No. 15-02681.001-R-1 to \$68,000. It also explained that 2015 was the beginning of the general assessment cycle in Avon Township. Additionally, for the 2016 and 2017 tax years township equalization factors of 1.0946 and 1.0833 were applied, respectively. The board of review asserted that applying the respective equalization factors to the assessment as established by the decision of the Property Tax Appeal Board for the 2015 tax year resulted in an assessment for the 2017 tax year of \$80,633 as required by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

In further support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with a one-story with finished attic dwelling and two, part two-story and part one-story dwellings with vinyl siding exteriors ranging in size from 2,312 to 2,882 square feet of living area. The homes were built from 1937 to 1994. Two comparables have basements with one being partially finished. Each comparable has central air conditioning, one fireplace, and an attached garage ranging in size from 506 to 672 square feet of building area. One comparable also has a detached garage with 216 square feet of building area. These properties are located within .627 miles from the subject property and have sites ranging in size from 11,238 to 33,106 square feet of land area. The sales occurred from June to August 2016 for prices ranging from \$318,500 to \$600,000 or from \$157.53 to \$191.05 per square foot of living area, including land. The board of review requested the assessment be sustained.

### **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.

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 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.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-02681.001-R-1 in which a decision was issued reducing the subject's assessment to \$68,000. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015, 2016 and 2017 tax years are in the same general assessment period and equalization factors of 1.0946 and 1.0833 were applied in Avon Township in 2016 and 2017, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds the assessment as established by decision for the 2015 tax year should be carried forward through the 2017 tax year subject only to the equalization factors applied in 2016 and 2017, which is what is reflected by the final decision issued by the Lake County Board of Review. The Board finds the 2017 assessment established by the board of review follows the dictates of section 16-185 of the Property Tax Code. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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: 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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