



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

APPELLANT: Wyndham Hasler
DOCKET NO.: 17-02725.001-R-1
PARCEL NO.: 16-06-400-046

The parties of record before the Property Tax Appeal Board are Wyndham Hasler, 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: \$19,079
IMPR.: \$108,425
TOTAL: \$127,504

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 two-story townhouse of brick exterior construction with 2,186 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 462 garage. The property is located in Lake Forest, West Deerfield 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 located in the same neighborhood as the subject property and within .06 of a mile of the subject. The comparables consist of two-story townhouses of brick exterior construction ranging in size from 2,186 to 2,578 square feet of living area. The dwellings were constructed from 1999 to 2001. Each comparable features a full unfinished basement, central air conditioning, one fireplace and a garage containing 462 or 506 square feet of building area. The comparables sold from January to November 2016 for prices

ranging from \$375,000 to \$555,000 or from \$170.50 to \$215.28 per square foot of living area, including land. The appellant provided the Multiple Listing Service (MLS) data sheet associated with the sale of comparable #3 describing the townhouse as having “impressive recent updates and improvements” which include an updated kitchen with granite counter and mosaic tile backsplash and a first floor master suite with new wood floors, marble bath, along with his and her closets. Based on this evidence, the appellant requested a reduction in the subject’s assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,860. The subject's assessment reflects a market value of \$584,796 or \$267.52 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 located from .006 of a mile to 3.461 miles from the subject property, two of which are in the same neighborhood as the subject. Board of review comparable #1 is the same property as the appellant’s comparable #2. The comparables were improved with two-story townhouses of brick exterior construction ranging in size from 2,186 to 2,444 square feet of living area. The dwellings were constructed in either 1999 or 2000. Each comparable features a full basement with one having finished area, central air conditioning, one fireplace and a garage containing 440 or 462 square feet of building area. The comparables sold from November 2016 to June 2018 for prices ranging from \$375,000 to \$520,000 or from \$171.55 to \$237.88 per square foot of living area, including land. As part of its submission, the board of review provided property record cards of the subject and its comparables. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board’s consideration, with one comparable common to both parties. The Board gave less weight to the appellant’s comparable #3 which appears to be an outlier when compared to the other sales in the record and given its recent updates and improvements as reported in the MLS listing sheet which included an updated kitchen and master suite. The Board also gave reduced weight to board of review comparable #2 as it sold less proximate in time to the January 1, 2017 assessment date, along with board of review comparables #3 and #4 which are located more than 3 miles from the subject.

The Board finds the best evidence of market value to be the appellant’s comparables #1 and #2 which includes the parties’ common comparable. These two comparables are most similar to the subject in location, dwelling size, design, age and features. The comparables sold in May and

November 2016 for prices of \$430,000 and \$375,000 or for \$170.50 and \$171.55 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$584,796 or \$267.52 per square foot of living area, land included, which is greater than the two best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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



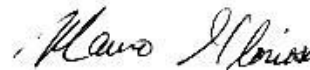
Member

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: 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

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

APPELLANT

Wyndham Hasler, 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