



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

APPELLANT: Scott Adleman  
DOCKET NO.: 17-02853.001-R-1  
PARCEL NO.: 06-17-103-029

The parties of record before the Property Tax Appeal Board are Scott Adleman, 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:** \$6,959  
**IMPR.:** \$33,164  
**TOTAL:** \$40,123

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 split-level dwelling of vinyl siding exterior construction with 894 square feet of above grade living area. The dwelling was built in 1984. Features of the home include an 864 square foot finished lower level and a 440 square foot detached garage. The subject has an 8,220 square foot site and is located in Round Lake Heights, Avon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from 2.37 to 2.61 miles from the subject property. The comparables consist of split-level dwellings of vinyl siding exterior construction ranging in size from 1,051 to 1,095 square feet of above grade living area. The dwellings were built from 1982 to 2005 and have sites with either 4,792 or 4,796 square feet of land area. Each comparable has

a finished lower level, central air conditioning and two comparables each have a garage containing either 420 or 440 square feet of building area. The comparables sold from July to December 2016 for prices ranging from \$127,000 to \$132,000 or from \$115.98 to \$125.59 per square foot of above grade living area, including land. 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 \$40,123. The subject's assessment reflects an estimated market value of \$121,035 or \$135.39 per square foot of above grade living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In response to the appellant's evidence, the board of review argued appellant's comparables were located over 2.25 miles from the subject.

In support of the subject's assessment, the board of review submitted information on five<sup>1</sup> comparable sales located from .72 of a mile to 1.426 miles from the subject. The comparables have sites ranging in size from 4,590 to 5,898 square feet of land area and improved with split-level and tri-level dwellings of vinyl siding exterior construction that were built from 1974 to 1992. Comparable #3 has an effective age of 1997. The dwellings range in size from 925 to 1,004 square feet of above grade living area. Each comparable has a finished lower level, central air conditioning and four comparables each have a garage ranging in size from 440 to 528 square feet of building area. The comparables sold from March 2016 to April 2017 for prices ranging from \$121,900 to \$158,000 or from \$124.13 to \$163.22 per square foot of above grade 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 no reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their distant locations from the subject property. In addition, two of the comparables were considerably newer dwellings when compared to the subject.

The Board finds the best evidence of the subject's market value to be the board of review comparables which are more similar in location and/or age when compared to the subject. The comparables sold from March 2016 to April 2017 for prices ranging from \$121,900 to \$158,000 or from \$124.13 to \$163.22 per square foot of above grade living area, including land. In addition, the Board finds the board of review comparable #5 is most similar to the subject in

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<sup>1</sup> Board of review comparables #2 and #4 appear to be the same property.

design, dwelling size and features as it sold for \$128,500 or for \$138.92 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$121,035 or \$135.39 per square foot of living area, including land, which falls within the square foot range established by the best comparable sales contained in the record and further supported by the most similar comparable sale. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that subject was overvalued. Therefore, 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

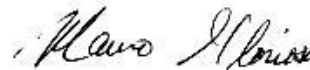
DISSENTING: \_\_\_\_\_

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: \_\_\_\_\_

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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COUNTY

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