



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

APPELLANT: Charles & Patricia Turnbull
DOCKET NO.: 17-03742.001-R-2
PARCEL NO.: 12-28-408-004

The parties of record before the Property Tax Appeal Board are Charles & Patricia Turnbull, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$334,460
IMPR.: \$198,820
TOTAL: \$533,280

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.5-story dwelling of brick exterior construction with 3,928 square feet of living area. The dwelling was constructed in 1965. Features of the home include a partial finished¹ basement of 1,747 square feet, central air conditioning, four fireplaces and both a garage and a carport with a total area of 1,053 square feet of building area. The property has a 43,124 square foot site and is located in Lake Forest, Shields Township, Lake County.

¹ Although the assessing officials depict an unfinished basement for assessment purposes, other evidence in the record, namely the recent listing of the subject property depicts a finished basement.

The appellants contend assessment inequity as the basis of the appeal concerning the improvement assessment; no dispute was raised with the land assessment. In support of the inequity argument, the appellants submitted limited information on three comparables located within .33 of a mile from the subject and which have the same neighborhood code as the subject property as assigned by the assessor. The comparables are each 1.5-story dwellings that were each built in 1957. The homes range in size from 3,957 to 4,176 square feet of living area. Each dwelling has a basement ranging in size from 878 to 2,055 square feet. No other features such as air conditioning, fireplaces and/or garages were provided in the appellants' evidence. The comparables have improvement assessments ranging from \$85,108 to \$169,600 or from \$20.38 to \$40.85 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$80,058 or \$20.38 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$545,659. The subject property has an improvement assessment of \$211,199 or \$53.77 per square foot of living area.

In response to the appeal, the board of review offered to reduce the subject's improvement assessment to \$198,820 or \$50.62 per square foot of living area. The appellants through legal counsel were informed of this proposed assessment reduction and rejected the offer.

The board of review also reported that the subject property "recently" sold after being advertised with the Multiple Listing Service (MLS) (copy submitted). The data sheet depicts an original asking price for the subject of \$1,899,000 with a subsequent asking price reduction to \$1,795,000 and, after being on the market for 276 days, the property sold in 2018 for \$1,600,000.

As to the appellants' equity evidence, the board of review noted the homes were each older than the subject dwelling; two of the comparables have less garage area than the subject; and one comparable has a basement that is nearly half the size of the subject's basement.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .445 of a mile from the subject and which have the same neighborhood code as the subject property as assigned by the assessor. The comparables are each two-story dwellings of brick exterior construction that were built from 1955 to 1970 where the oldest dwelling has a reported effective age of 1967. The homes range in size from 4,170 to 4,476 square feet of living area. Each dwelling has a basement ranging in size from 1,306 to 1,870 square feet where comparables #1 and #2 have finished areas of 653 and 900 square feet, respectively. Each dwelling has central air conditioning, two fireplaces and a garage ranging in size from 529 to 744 square feet of building area. Comparable #3 also has a 728 square foot inground swimming pool. The comparables have improvement assessments ranging from \$224,565 to \$243,273 or from \$53.21 to \$54.35 per square foot of living area. Based on this evidence and the proposed assessment reduction, the board of review requested that the Property Tax Appeal Board reduce the assessment of the subject property.

In written rebuttal, besides rejecting the proposed assessment reduction, counsel for the appellants argued that none of the board of review two-story dwellings were similar to the subject's 1.5-story design. As to the sale of the subject which occurred in September 2018, the

sale having been 21 months after the valuation date at issue of January 1, 2017 is too remote in time to establish market value as of the assessment date at issue.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds based upon the record evidence that a reduction in the subject's assessment is warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #2 due to its significantly smaller basement when compared to the subject and to appellants' comparable #1 as its improvement assessment appears to be an outlier given the other evidence in the record.

The Board finds the best evidence of assessment equity to be appellants' comparable #3 along with the board of review comparables. The comparables have varying degrees of similarity to the subject in age, design, size and/or features. These four comparables had improvement assessments that ranged from \$169,600 to \$243,273 or from \$40.85 to \$54.35 per square foot of living area. Although the subject's improvement assessment of \$211,199 or \$53.77 per square foot of living area falls within the range established by the best comparables in this record, the Board recognizes differences in age, design, size and/or other features that must be considered in analyzing the subject's assessment. As presented in its filing, the Lake County Board of Review determined, based upon the subject's subsequent 2018 sale price, that the subject property was improperly assessed. According to the board of review the subject's improvement assessment should be reduced to \$198,820 or \$50.62 per square foot of living area to reflect a more equitable assessment. The Property Tax Appeal Board finds that the proposed assessment reduction addresses the differences between the subject and the best comparables in the record and results in an equitable assessment. Thus, the Board finds that the record demonstrates with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified as proposed by the board of review.

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: October 20, 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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