



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

APPELLANT: Robert Moorman  
DOCKET NO.: 18-00343.001-R-1  
PARCEL NO.: 12-33-411-017

The parties of record before the Property Tax Appeal Board are Robert Moorman, 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:** \$119,618  
**IMPR.:** \$71,726  
**TOTAL:** \$191,344

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 2018 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 2-story dwelling of wood siding exterior construction with 2,430 square feet of living area. The dwelling was constructed in 1861. Features of the home include an unfinished basement, a fireplace and a 528 square foot detached garage. The property has a 10,390 square foot site and is located in Lake Forest, Shields 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 within 1.50 miles from the subject property. The comparables were improved with one, 1.75-story dwelling and two, 2.0-story dwellings of wood siding or stucco exterior construction that ranged in size from 2,516 to 2,617 square feet of living area. The dwellings were constructed from 1903 to 1920. The comparables have sites ranging in size from 9,779 to 15,504 square feet of land area. Each comparable has a basement, with two comparables having finished area, two comparables have

central air conditioning, each comparable has one or two fireplaces and a detached garage ranging in size from 324 to 528 square feet of building area. The comparables sold in May or September 2016 for prices ranging from \$440,000 to \$735,000 or from \$174.88 to \$280.86 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$174,983.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,344. The subject's assessment reflects a market value of \$578,428 or \$238.04 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

The board of review reiterated that the appellant's comparables sold in 2016, approximately 15 months to 19 months prior to the 2018 assessment date.

In support of its contention of the correct assessment the board of review submitted property record cards and information on three comparable sales. The comparables are located from .07 of a mile to 1.089 miles from the subject property. The comparables have sites ranging in size from 8,175 to 11,489 square feet of land area. The comparables were improved with 2-story dwellings of stucco or wood siding exterior construction that ranged in size from 2,268 to 2,704 square feet of living area. The dwellings were built from 1914 to 1922. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a detached garage ranging in size from 400 to 484 square feet of building area. The comparables sold from December 2016 to August 2017 for prices ranging from \$675,000 to \$870,000 or from \$277.37 to \$322.82 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables along with the board of review comparable #2. These sales occurred from May to December 2016, which are dated and less likely to be indicative of fair market value as of the subject's January 1, 2018 assessment date.

The Board finds the best evidence of market value to be the board of review comparable sales #1 and #3. The Board finds these comparables have varying degrees of similarity when compared to the subject in location, land size, dwelling size and some features. These most similar comparables sold for prices of \$675,000 and \$870,000 or \$297.62 and \$322.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$578,428 or \$238.04 per square foot of living area, including land, which is below the best comparable sales

in this record. After considering adjustments to the comparables for differences as in finished basements and central air conditioning when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence 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:

November 17, 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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