



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

APPELLANT: Chris Moore  
DOCKET NO.: 18-00354.001-R-1  
PARCEL NO.: 12-33-126-007

The parties of record before the Property Tax Appeal Board are Chris Moore, 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:** \$138,722  
**IMPR.:** \$171,247  
**TOTAL:** \$309,969

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 two-story dwelling of stucco exterior construction with 3,512 square feet of living area. The dwelling was constructed in 1920. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a 600 square foot garage. The property has a 13,032 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$930,000

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<sup>1</sup> The appellant marked that this appeal is based on comparable sales. The appellant submitted an appraisal and a brief with notes pertaining to five of six comparables that were not included with this appeal. The appellant also included a "Lake County Comparable Property Grid" labeled "appraisal comparables" in which only one of the three comparables are included with this appeal.

as of January 8, 2018. The property rights appraised were fee simple and the appraisal was performed for a mortgage finance transaction. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value the appraiser utilized six comparable sales/listings located from .05 to 2.12 miles from the subject property. The comparables are colonial style dwellings ranging in size from 3,040 to 5,424 square feet of living area. The comparables range in age from 106 to 125 years old and have other features with varying degrees of similarity to the subject. The comparables are situated on sites ranging from 13,500 to 51,836 square feet of land area. Comparables #1 through #4 sold from May to July 2017 for prices ranging from \$839,700 to \$950,000 or from \$206.12 to \$272.54 per square foot of living area, land included. Comparable #5 is listed for \$949,000 or \$312.17 per square foot of living area, land included and comparable #6 is listed for \$1,069,000 or \$197.09 per square foot of living area, land included. The appraiser applied adjustments to the comparables for differences from the subject in land area, gross living area, bathrooms, basement finish and/or other amenities. After applying these adjustments, the appraiser estimated the subject's market value as of January 8, 2018 for \$930,000. 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 \$309,969. The subject's assessment reflects a market value of \$930,000 or \$264.81 per square foot of living area, land included, when using the statutory level of assessments for Lake County of 33.33%.

The board of review submitted a memorandum along with additional data. The board of review asserted that the appellant's request for a reduction is based on an appraisal with an effective date of January 8, 2018 and a concluded value of \$930,000 with the intended use for mortgage lending. The board of review reduced the subject's market value assessment for the tax year 2018 to \$930,000 based on the appraisal. The board of review believes the appellant's appraisal along with the board of review's evidence supports the current 2018 assessment.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood code and within .668 of a mile from the subject. Board of review comparable #3 is included in the appellant's appraisal as sale #1. The comparables have sites that range in size from 10,017 to 23,170 square feet of land area. The comparables were improved with one, 1.75-story dwelling and three, 2-story dwellings of brick, wood siding and stucco exterior construction that ranged in size from 3,033 to 3,942 square feet of living area. The dwellings were built from 1900 to 1935. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 494 to 703 square feet of building area. The comparables sold from June to December 2017 for prices ranging from \$839,700 to \$1,500,000 or from \$273.25 to \$380.52 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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value using six sales/listings with varying degrees of similarity to the subject. The appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$930,000. The Board finds the subject property had a market value of \$930,000 as of the assessment date at issue. The Board gave no weight to the six comparables also submitted by the appellant as these comparables were listed by a parcel identification number, but no descriptive information was submitted to make a meaningful comparative analysis. The Board finds the comparables submitted by the board of review support the appraisal after adjustments are made for differences when compared to the subject. The Board finds that based on this record, the assessment as established by the board of review is correct and no reduction is 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:

December 19, 2023



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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