



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

APPELLANT: John Fitzpatrick
DOCKET NO.: 18-00355.001-R-1
PARCEL NO.: 12-33-211-042

The parties of record before the Property Tax Appeal Board are John Fitzpatrick, 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: \$219,584
IMPR.: \$173,951
TOTAL: \$393,535

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 brick exterior construction with 3,716 square feet of living area. The dwelling was constructed in 1908. Features of the home include an unfinished basement, two fireplaces and a 400 square foot garage. The property has a 27,007 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant through counsel contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 1.20 miles from the subject property. The comparables were improved with one, 1.75-story dwelling and five, 2.0-story dwellings of wood siding, brick or stucco exterior construction that ranged in size from 2,884 to 4,410 square feet of living area. The dwellings were constructed from 1865 to

1961.¹ The comparables have sites ranging in size from 17,100 to 27,190 square feet of land area. Each comparable has a basement with three comparables having finished area, central air conditioning, one to five fireplaces and a garage ranging in size from 462 to 755 square feet of building area. The comparables sold from February 2016 to February 2018 for prices ranging from \$760,000 to \$1,017,000 or from \$206.12 to \$280.17 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$343,077.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$393,535. The subject's assessment reflects a market value of \$1,189,646 or \$320.14 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.

In support of its contention of the correct assessment the board of review submitted property record cards and a grid analysis on four comparable sales located within 0.63 of a mile from the subject property. The comparables have sites ranging in size from 10,740 to 23,504 square feet of land area. The comparables were improved with two, 1.75-story dwellings and two, 2-story dwellings of brick or wood siding exterior construction that ranged in size from 3,171 to 4,186 square feet of living area. The dwellings were built from 1883 to 1935. Each comparable has a basement with two comparables having finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 494 to 966 square feet of building area. The comparables sold from June 2017 to March 2018 for prices ranging from \$1,200,000 to \$1,500,000 or from \$334.45 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #4 and #6. These sales occurred in February and August 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 gave less weight to the appellant's comparables #1, #3 and #5 along with the board of review comparable #4 based on their smaller or larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sale #2 along with the board of review comparables #1, #2 and #3. The Board finds these comparables have

¹ Appellant's comparable #1 has an effective age of 1910, comparable #2 has an effective age of 1973, comparable #3 has an effective age of 1966 and comparable #4 has an effective age of 1909.

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 ranging from \$839,700 to \$1,500,000 or from \$273.25 to \$380.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,189,646 or \$320.14 per square foot of living area, including land, which is within the best comparable sales in this record. After considering adjustments to the comparables for differences as in site size, 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:

December 15, 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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