



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

APPELLANT: Paul Moore
DOCKET NO.: 18-00370.001-R-1
PARCEL NO.: 12-31-213-011

The parties of record before the Property Tax Appeal Board are Paul 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: \$114,512
IMPR.: \$340,472
TOTAL: \$454,984

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 5,984 square feet of living area. The dwelling was constructed in 1940 with an effective age of 1961 due to remodeling. Features of the home include an unfinished basement, central air conditioning, four fireplaces, a 968 square foot garage and a 1,056 square foot in-ground swimming pool. The property has a 44,343 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.¹ In support of this argument the appellant submitted information on seven comparable sales located from .10 of

¹ The appeal petition is for parcel #12-31-213-011. The appellant's brief addresses two parcels which also includes parcel #12-31-213-010. Since no jurisdiction was established for parcel #12-31-213-010, this decision will only address parcel #12-31-213-011.

a mile to 1.08 miles from the subject property. The comparables were improved with one, 1.75-story dwelling and six, 2.0-story dwellings of brick, stone or stucco exterior construction that ranged in size from 5,235 to 7,077 square feet of living area. The dwellings were constructed from 1928 to 2004 with comparable #5 having an effective age of 1939. The comparables have sites ranging in size from 40,511 to 96,816 square feet of land area. Each comparable has a basement, with four comparables having finished area, central air conditioning, one to six fireplaces and a garage ranging in size from 462 to 1,024 square feet of building area. Comparable #7 has a second garage with 610 square feet of building area. The comparables sold from September 2016 to January 2018 for prices ranging from \$1,105,000 to \$1,647,000 or from \$176.63 to \$282.31 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$380,944.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$454,984. The subject's assessment reflects a market value of \$1,375,405 or \$229.85 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 information on four comparable sales with comparables #1 and #2 being the appellant's comparables #6 and #5, respectively. The comparables are located from .097 to .896 of a mile from the subject property. The comparables have sites ranging in size from 35,400 to 96,816 square feet of land area. The comparables were improved with 2-story dwellings of brick or stone exterior construction that ranged in size from 5,028 to 5,754 square feet of living area. The dwellings were built from 1928 to 1967. Each comparable has a basement with one comparable having finished area, central air conditioning, one to five fireplaces and a garage ranging in size from 437 to 734 square feet of building area. The comparables sold from May 2017 to May 2018 for prices ranging from \$1,330,000 to \$1,900,000 or from \$248.52 to \$377.88 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 nine comparable sales for the Board's consideration with two comparables being shared. The Board gave less weight to the appellant's comparable #1 due to its larger dwelling size and appellant's comparable #2 based on its newer age when compared to the subject. The Board gave less weight to the appellant's comparables #3, #4 and #7 as these sales occurred in September and October 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 board of review's comparable #3 based on its finished basement when compared to the subject's lack of a finished basement.

The Board finds the best evidence of market value to be appellant's comparable sales #5/board of review #2 and #6/board of review #1 along with board of review comparable #4. These sales have varying degrees of similarity when compared to the subject in location, age, dwelling size and features. These most similar comparables sold for prices ranging from \$1,330,000 to \$1,430,000 or from \$248.52 to \$261.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,375,405 or \$229.85 per square foot of living area, including land, which is within the range on a total market value basis and below the range established by the best comparable sales in this record on a per square foot basis. 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 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: February 16, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Paul Moore, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085