



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

APPELLANT: Peter Capps
DOCKET NO.: 18-00377.001-R-1
PARCEL NO.: 12-21-117-002

The parties of record before the Property Tax Appeal Board are Peter Capps, 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: \$82,730
IMPR.: \$185,382
TOTAL: \$268,112

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 with wood siding exterior construction containing 2,516 square feet of living area. The dwelling was built in 1910 and has an effective age of 1954. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a detached garage with 525 square feet of building area. The property has a 6,250-square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on ten comparable sales located from .13 to .51 of a mile from the subject with four properties being in the same assessment neighborhood code as the subject property.¹ The properties have sites ranging in size from 5,988 to 11,250 square feet of land area

¹ The appellant's grid depicts that each assessment neighborhood code is distinguished by the properties' lot sizes and year of construction.

and are improved with 1.5-story, 1.75-story, 2-story, and 2.25-story dwellings with brick, stucco, or wood siding exterior construction that range in size from 2,208 to 3,094 square feet of living area. The dwellings were constructed from 1890 to 1998. Each comparable has a basement with six being partially finished. Each dwelling also has central air conditioning and nine homes each have one to three fireplaces and an attached or detached garage ranging in size from 252 to 594 square feet of building area. The comparables sold from January 2016 to April 2018 for prices ranging from \$525,000 to \$920,000 or from \$230.57 to \$321.61 per square foot of living area, including land. The appellant provided the Multiple Listing Service (MLS) sheet associated with the sale of comparable #5.

Subsequent to the original filing, the appellant submitted additional evidence without a proper request for an extension of time as provided by section 1910.30(g) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.30(g)). By letter dated February 21, 2019, the Property Tax Appeal Board responded to the receipt of appellant's new submission informing him that, as no proper request for an extension of time had been made to the Board, the materials postmarked February 14, 2019 were not timely filed and would not be considered in the Board's determination of the subject's correct assessment.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$209,646.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$268,112. The subject's assessment reflects a market value of \$810,496 or \$322.14 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 information on four comparable sales located from .126 to .493 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparable parcels range in size from 5,727 to 9,314 square feet of land area and are improved with 2-story dwellings with wood siding exterior construction that range in size from 2,068 to 2,864 square feet of living area. The dwellings were built from 1855 to 1825. Each dwelling has a basement with three being partially finished. Each home also has central air conditioning, one or two fireplaces, and a garage ranging in size from 396 to 560 square feet of building area. The comparables sold from March 2017 to August 2018 for prices ranging from \$658,000 to \$1,035,000 or from \$299.41 to \$363.92 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each of its comparables. Based on this evidence, the board of review requested the assessment be sustained.

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.

Initially, the Board finds that pursuant to §1910.30(g) of the rules of the Property Tax Appeal Board, the unsolicited submission of additional evidence by the appellant was not timely filed and shall not be considered in determining the subject's correct assessment. (86 Ill.Admin.Code §1910.30(g)).

The record contains a total of fourteen comparable sales submitted by the parties in support of their positions. The Board gave less weight to appellant's comparable #1 and #10 whose sale dates in January and May 2016, respectively, are distant in time from the January 1, 2018 assessment date at issue and, therefore, less likely to be indicative of market value as of the assessment date than other sales in the record. Appellant's comparable #1 also lacks a garage which is a feature of the subject. The Board also gave less weight to appellant's comparables #5 through #9 based on their locations outside of the subject's neighborhood code.

The Board finds the best evidence of market value to be appellant's comparables #2, #3, and #4, along with the board of review's comparables. These best comparables in the record are similar to the subject in location, design, age, and most features. These comparables sold from March 2017 to August 2018 for prices ranging from \$640,000 to \$1,035,000 or from \$231.82 to \$363.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$810,496 or \$322.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The subject's estimated market value appears to be well-supported by board of review comparable #3 which is most similar to the subject in age, size, and unfinished basement area when compared to the subject dwelling and presented a 2018 sale price of \$857,500, whereas the subject has an assessment reflective of a lower market value of \$810,496. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported 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: 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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