



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

APPELLANT: Donald Stanley  
DOCKET NO.: 18-00387.001-R-1  
PARCEL NO.: 12-20-205-062

The parties of record before the Property Tax Appeal Board are Donald Stanley, 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:** \$101,906  
**IMPR.:** \$248,242  
**TOTAL:** \$350,148

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 1.25-story dwelling with brick exterior construction containing 4,177 square feet of living area. The dwelling was built in 1988. Features of the home include a partially finished basement, central air conditioning, three fireplaces, and an attached garage with 529 square feet of building area. The dwelling underwent a complete renovation in 2016 and currently also features a theater room and an inground swimming pool.<sup>1</sup> The property has a 16,427-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 eight comparable sales located from .28 of a mile to 2.77 miles from the subject property. The comparables have sites ranging in size from 13,461 to

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<sup>1</sup> This information was drawn from the Multiple Listing Service (MLS) sheet submitted by the board of review and not refuted by the appellant.

75,702 square feet of land area and are improved with 1-story, 1.5-story, or 1.75-story dwellings with wood siding or brick exterior construction that range in size from 3,558 to 4,052 square feet of living area. The dwellings were built from 1928 to 1984. Comparable #7 was built in 1953 and has an effective age of 1980. Each comparable has a basement with five being partially finished. Seven dwelling have central air conditioning, and each home has from one to four fireplaces and a garage ranging in size from 483 to 858 square feet of building area.<sup>2</sup> The comparables sold from March 2016 to July 2017 for prices ranging from \$700,000 to \$1,017,000 or from \$181.87 to \$280.17 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$330,841.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$350,148. The subject's assessment reflects a market value of \$1,058,489 or \$253.41 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 .186 to .361 of a mile from the subject. The board of review comparable #4 was also submitted by the appellant as comparable #7. The parcels range in size from 11,089 to 13,461 square feet of land area and are improved with a 1.5-story, 1.75-story, or 2-story dwellings with wood siding or shingle wood exterior construction that range in size from 3,431 to 3,809 square feet of living area. The dwellings were built from 1953 to 2006 with the parties' common comparable having an effective age of 1980. Each dwelling has a partially finished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 528 to 571 square feet of building area. The comparables sold from November 2015 to February 2017 for prices ranging from \$925,000 to \$1,100,000 or from \$255.38 to \$302.11 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, along with two MLS sheets for the subject property. 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.

The record contains a total of eleven comparable sales submitted by the parties including one common comparable. The Board gives less weight to appellant's comparables #1, #2, #4, #5, and #8 based on their locations being approximately 1.5 miles or further from the subject and

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<sup>2</sup> Appellant reported that his comparable #7 (the parties' common comparable) does not have a garage. However, the board of review reported that this property has a 2-car garage per MLS data sheet which has not been refuted by the appellant. The Board finds that this factual discrepancy will not prevent the Board from issuing a decision particularly due to this property being a common comparable submitted by both parties as purportedly being similar to the subject.

thus less proximate in distance than the remaining comparables. Additionally, the Board gives less weight to appellant's comparable #6 due on its construction in 1928 and a lack of central air-conditioning feature, dissimilar to the subject's age of 1988 and having central air-conditioning amenity. Finally, the Board gives less weight to board of review comparable #3 which sold in 2015 which is too distant in time from the January 1, 2018 assessment date at issue and, therefore, less likely to be indicative of value as of the assessment date than other sales in the record.

The Board finds the best evidence of market value to be the remaining four comparables which includes the parties' common comparable. These four best comparables in the record are similar to the subject in location, lot size, dwelling size, and most features. These comparables sold from April 2016 to February 2017 for prices ranging from \$799,000 to \$1,100,000 or from \$207.48 to \$302.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,058,489 or \$253.41 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. The subject's market value as reflected by its assessment is particularly supported given the subject's complete renovation in 2016 and an inground swimming pool amenity. 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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COUNTY

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