



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

APPELLANT: Peter Capps
DOCKET NO.: 18-00389.001-R-1
PARCEL NO.: 12-18-330-011

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: \$38,997
IMPR.: \$78,685
TOTAL: \$117,682

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 is improved with a 2-story dwelling of brick exterior construction with 1,820 square feet of living area. The dwelling was built in 1967. Features of the home include an unfinished basement, central air conditioning, a fireplace, an attached garage with 399 square feet of building area, and two open porches. The property has a 25,181-square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument, the appellant submitted information on six comparable sales located from .26 to .34 of a mile from the subject with three properties being in the same assessment neighborhood code as the subject

¹ The appellant also marked "Recent appraisal" as a basis of the appeal with a notation that the appraisal is "to follow". However, the appeal was certified that all evidence is submitted with the petition and the appellant made no request for extension or submit additional evidence.

property. The comparables have sites ranging in size from 6,708 to 43,961 square feet of land area and are improved with 1.5-story or 2-story dwellings with wood siding or brick exterior construction that range in size from 1,620 to 2,555 square feet of living area. The dwellings were built from 1935 to 1976 with comparable #5 being built in 1935 and having an effective age of 1956. Each comparable has a basement with three being partially finished. Each dwelling also has central air conditioning and a garage ranging in size from 360 to 753 square feet of building area. Five comparables each have one or two fireplaces. The comparables sold from March 2016 to April 2017 for prices ranging from \$248,000 to \$425,000 or from \$151.22 to \$192.91 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$111,009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,682. The subject's assessment reflects a market value of \$355,750 or \$195.47 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 three comparable sales located from .398 to .514 of a mile from the subject and within the same assessment neighborhood code as the subject property. The parcels range in size from 12,004 to 87,120 square feet of land area and are improved with 1.5-story, 2-story, and split-level dwellings with wood siding exterior construction that range in size from 1,982 to 2,073 square feet of living area. The dwellings were built from 1937 to 2016. Two homes each have an unfinished basement; two homes have central air conditioning; and each dwelling has one or two fireplaces, and an attached garage ranging in size from 396 to 876 square feet of building area. The comparables sold from January 2016 to August 2017 for prices ranging from \$395,000 to \$485,000 or from \$194.58 to \$244.70 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.

The board of review also argued the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket Number 17-01897.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$117,682 based on an agreement of the parties. The board of review further explained that Shields Township's general assessment cycle began in 2015 and continues through 2018. It further indicated that in tax year 2018 a township equalization factor of 1.0170 was applied. The board of review explained that the assessment for the 2018 tax year was calculated by applying the 2018 equalization factor to the Property Tax Appeal Board's assessment as determined for the 2017 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to arrive at the 2018 tax year assessment of \$119,683. ($\$117,682 \times 1.0170 = \$119,683$). In its final decision, the board of review removed the application of the 2018 tax year equalization factor which lowered the subject's assessment to \$117,682 to equal the decision of the Property Tax Appeal Board.

Based on this evidence and argument, the board of review requested the subject's 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.

As an initial matter, section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence **occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added]

35 ILCS 200/16-185. The Board finds that the subject property is not owner-occupied as the appellant's residential address depicted on the appeal form and the property record card does not match that of the subject property. Therefore, section 16-185 of the Property Tax Code is not applicable in this appeal.

The record contains a total of nine comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to appellant's comparables #1, #2, #3, #4, and #6, along with board of review comparables #1 and #3 which sold in 2016, less proximate in time to the January 1, 2018 assessment date at issue and, therefore, less likely to be indicative of market value as of the assessment date than the remaining two sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable #5 and board of review comparable #2 which are most similar to the subject in physical proximity, age, and some features. However, these two comparables each have a larger dwelling size, but smaller lot size relative to the subject, thus requiring appropriate adjustments to make them more equivalent to the subject. These comparables sold in April and August 2017 for prices of \$378,000 and \$395,000 or for \$151.44 and \$194.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$355,750 or \$195.47 per square foot of living area, including land, which is supported by the two best comparable sales in this record, particularly given the subject's substantially larger lot size and two open porches which the comparables lack. 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

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

APPELLANT

Peter Capps, 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