



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

APPELLANT: Todd Cushing
DOCKET NO.: 18-00451.001-R-1
PARCEL NO.: 07-02-106-018

The parties of record before the Property Tax Appeal Board are Todd Cushing, 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 A Reduction 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: \$22,922
IMPR.: \$87,093
TOTAL: \$110,015

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 two-story dwelling of wood siding exterior construction with 3,538 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 660 square foot garage. The property has a 7,475 square foot site and is located in Waukegan, Warren 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 within 0.25 of a mile from the subject property. The comparables have sites that range in size from 8,073 to 12,230 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 3,044 to 3,991 square feet of living area. The homes were built from 2005 to 2008. Each comparable has a basement, two with finished area, central air conditioning, one

fireplace and a garage ranging in size from 550 to 728 square feet of building area. The comparables sold from April 2016 to April 2018¹ for prices ranging from \$300,000 to \$338,000 or from \$84.69 to \$105.09 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$102,592.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,893. The subject's assessment reflects a market value of \$353,365 or \$99.88 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 five comparable sales located within 0.25 of a mile from the subject property. Board of review comparables #1 through #5 are the same sales as the appellant's comparables #3, #6, #7, #8 and #9, respectively. The comparables have sites that range in size from 10,083 to 10,827 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 3,044 to 3,558 square feet of living area. The homes were built in 2005 or 2007. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 550 to 728 square feet of building area. The comparables sold from May 2016 to April 2018 for prices ranging from \$309,000 to \$335,000 or from \$90.64 to \$105.09 per square foot of living area, land included.

The board of review submitted comments asserting that their comparables, like the subject, are all sites that back up to or are adjacent to a golf course. The board of review also submitted a location map of the subject and appellant's sales. The location map described the appellant's comparables #2, #4, #5 and #10 as not located on the golf course while the subject and remaining appellant comparables are shown with sites that back up to or are adjacent to the golf course. Based on this evidence, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains ten comparable sales for the Board's consideration where five comparables were common to both parties. The Board gave less weight to appellant comparables #1, #6 and #8 which includes board of review comparables #2 and #4. These three comparables sold in 2016 and are dated and less indicative of fair market value as of the subject's January 1, 2018

¹ The sale date for appellant comparable #9/board of review comparable #5 is reported as May 2018 in a Multiple Listing Service sheet and April 2018 by the board of review. For purposes of this decision, the board of review reported sale date has been utilized as this date is reported on the Property Record Card for the comparable.

assessment date. The Board gave less weight to appellant comparables #2, #4, #5 and #10, which lack a golf course location that the subject site includes.

The Board finds the best evidence of market value to be appellant's comparables #3 and #7 which are the same sales as board of review comparables #1 and #3, respectively. These two comparables are most similar to the subject in terms of golf course location, age, dwelling size, design and features. These two comparables sold in August 2017 and January 2018 for prices of \$322,500 and \$335,000 or for \$90.64 and \$98.21 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$353,365 or \$99.88 per square foot of living area, including land, which are higher than the best comparable sales in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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: October 20, 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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