



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

APPELLANT: Robert Deere  
DOCKET NO.: 18-00659.001-R-1  
PARCEL NO.: 06-15-104-002

The parties of record before the Property Tax Appeal Board are Robert Deere, 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:** \$14,450  
**IMPR.:** \$74,202  
**TOTAL:** \$88,652

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 vinyl siding exterior construction with 2,346 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 672 square foot garage. The property has a 9,593 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .28 of a mile from the subject property. The comparables have sites ranging in size from 6,649 to 12,970 square feet of land area and are improved with two-story dwellings of vinyl or wood siding exterior construction that range in size from 1,977 to 2,624 square feet of living area. The dwellings were constructed from 1994 to 1999. The comparables have basements with two having finished

area. Other features include central air conditioning, one or two fireplaces and garages ranging in size from 440 to 651 square feet of building area. The comparables sold from May 2017 to March 2018 for prices ranging from \$200,000 to \$263,500 or from \$96.04 to \$127.47 per square foot of living area, land included. The appellant also submitted Multiple Listing Service (MLS) sheets associated with the sales of comparables #1 and #5. The appellant's grid analysis also indicated the subject sold in May 2016 for \$280,000 or \$119.35 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$82,884.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,652. The subject's assessment reflects a market value of \$267,993 or \$114.23 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 a grid analysis and property record cards for the subject and four comparable sales located within .274 of mile from the subject property. Board comparable #3 is the same property as appellant's comparable #3. The comparables have sites ranging in size from 6,649 to 8,429 square feet of land area and are improved with two-story dwellings of wood or vinyl siding exterior construction that range in size from 2,239 to 2,560 square feet of living area. The dwellings were constructed from 1990 to 1999. Three comparables have unfinished basements and one comparable has a concrete slab foundation. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 483 to 651 square feet of building area. The comparables sold from February 2017 to July 2018 for prices ranging from \$242,500 to \$265,000 or from \$102.93 to \$113.05 per square foot of living area, land included. The board of review also submitted a PTAX-203 Real Estate Transfer Declaration associated with the sale of the subject in May 2016 for \$280,000. 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 Board finds eight comparables were submitted by the parties in support of their respective positions, which includes one comparable common to both parties. The Board gave less weight to the appellant's comparables #2 and #5 due to their smaller dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparable #2 as it has a concrete slab foundation in contrast to the subject's basement foundation.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3 and #4 along with board of review comparables #1, #3 and #4 which includes the common

comparable. These five comparables are most similar to the subject in location, design, dwelling size, age and most features, with the exception that four comparables have inferior unfinished basements and three comparables have smaller garages. The comparables sold from February 2017 to July 2018 for prices ranging from \$252,000 to \$265,000 or from \$96.04 to \$113.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,993 or \$114.23 per square foot of living area, including land, which falls slightly above the range established by the best comparable sales in this record but justified due to the subject's superior finished basement and larger garage. In addition, the actual sale price of the subject property in May 2016 for \$280,000 supports the subject's assessment. Therefore, after considering necessary adjustments to the comparables for differences when compared to the subject, like basement finish and garage size, the Board finds the subject's estimated market value as reflected by the assessment is supported and 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: 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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