



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

APPELLANT: Guatavus Bahr
DOCKET NO.: 18-01247.001-R-1
PARCEL NO.: 16-03-307-043

The parties of record before the Property Tax Appeal Board are Guatavus Bahr, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$127,959
IMPR.: \$377,761
TOTAL: \$505,720

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 brick exterior construction with 6,157 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 720 square foot inground swimming pool and a total of 1,032 square feet of garage area. The property has a 39,265 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .76 of a mile from the subject property. The comparables have sites ranging in size from 38,923 to 55,726 square feet of land area and are improved with either a 1.75-story or a 2-story dwellings of wood siding or brick exterior construction ranging in size from 4,822 to 5,923 square feet of living area. The dwellings were constructed from 1967 to 1984. Comparables #2 and #3 have effective ages of

1993 and 1978, respectively. The comparables have basements, with three having finished area. Each comparable has central air conditioning, two or four fireplaces and a garage ranging in size from 648 to 900 square feet of building area. The appellant submitted a Multiple Listing Service sheet for comparable sale #3 which notes it was a rehab in 2008 and has an inground swimming pool. The appellant also submitted a GIS map from Lake County that depicts the subject site as backing up to Fort Sheridan. The comparables sold from September 2016 to February 2018 for prices ranging from \$1,100,000 to \$1,555,000 or from \$204.08 to \$268.65 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$505,720. The subject's assessment reflects a market value of \$1,528,779 or \$248.30 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 six comparable sales located within .485 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #4. The comparables have sites ranging in size from 38,906 to 65,234 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,224 to 6,015 square feet of living area. The dwellings were constructed from 1972 to 1982. Comparable #2 has an effective age of 1981. The comparables have basements, with five having finished area. Each comparable has central air conditioning, two to four fireplaces and a garage ranging in size from 528 to 1,050 square feet of building area. The comparables sold from June 2015 to December 2017 for prices ranging from \$880,000 to \$1,685,000 or from \$263.68 to \$400.12 per square foot of living area, land included. Based on this evidence, the board of review requested that 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.

The Board finds nine comparable sales were submitted by the parties in support of their respective positions, with one comparable common to both parties. The Board gave less weight to the appellant's comparable #3 due to its older age when compared to the subject. The Board gave less weight to the board of review comparables #1, #2, #3, #5 and #6 as their sales occurred in 2015 which are dated and less likely to be reflective of the subject's market value as of the January 1, 2018 assessment date and/or significantly smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 along with the parties' common comparable identified as appellant #4/board of review comparable #4 in the record. These comparables are relatively similar to the subject in location, design, dwelling size, age and some features. The comparables sold from September 2016 to December 2017 for prices ranging from \$1,150,000 to \$1,555,000 or from \$204.08 to \$268.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,528,779 or \$248.30 per square foot of living area, including land, which falls within the range the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued and therefore, 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:

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

Guatavus Bahr, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085