



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

APPELLANT: Todd Sones
DOCKET NO.: 18-01345.001-R-1
PARCEL NO.: 11-29-311-029

The parties of record before the Property Tax Appeal Board are Todd Sones, the appellant, by attorney Abby L. Strauss of Schiller Strauss & Lavin PC in Chicago; 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: \$59,188
IMPR.: \$133,550
TOTAL: \$192,738

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 3,234 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished walk-out basement, central air conditioning, a fireplace, and a 614 square foot garage. The property has a 11,514 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same neighborhood as the subject as assigned by the township assessor and from .05 to .92 of a mile from the subject property. The comparables have sites that range in size from 10,546 to 14,867 square feet of land area. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 2,896 to 3,321 square feet of living area. The dwellings were constructed from

1999 to 2001. Each comparable features an unfinished English-style basement, central air conditioning, a fireplace and a garage ranging in size from 430 to 688 square feet of building area. The comparables sold in January and February 2018 for prices ranging from \$452,500 to \$490,000 or from \$147.55 to \$156.25 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$165,143 reflecting a market value of approximately \$495,479 or \$153.21 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,738. The subject's assessment reflects a market value of \$582,642 or \$180.16 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 in the same neighborhood as the subject as assigned by the township assessor and from .055 of a mile to 1.225 miles from the subject property. The comparables have sites that range in size from 11,085 to 19,131 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 3,072 to 3,304 square feet of living area. The dwellings were constructed from 1998 to 2003. Each comparable features an unfinished basement, two of which have a walk-out design and two have an English-style design. The comparables each have a garage ranging in size from 582 or 667 square feet of building area, three comparables have central air conditioning and three comparables have one or three fireplaces. The comparables sold from March 2017 to June 2018 for prices ranging from \$579,000 to \$616,000 or from \$178.81 to \$190.76 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's 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 no reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 due to their smaller dwelling sizes when compared to the subject. The Board gave reduced weight to board of review comparables #1 and #2 due to their distant locations from the subject being more than 1 mile away.

The Board finds the best evidence of market value to be the remaining three comparable sales. These comparables are similar to the subject in location, dwelling size, design and features, though each dwelling is slightly older than the subject. They sold from June 2017 to June 2018 for prices ranging from \$490,000 to \$616,000 or from \$147.55 to \$179.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$582,642 or

\$180.16 per square foot of living area, including land, which falls within the overall price range established by the best comparable sales in the record but slightly above the range on a square foot basis. The subject's slightly higher square foot value appears to be justified given its newer dwelling age. After considering adjustments to the comparable sales for differences in age and features when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no reduction in the subject's assessment 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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