



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

APPELLANT: Robert Carter  
DOCKET NO.: 18-01781.001-R-1  
PARCEL NO.: 11-21-312-021

The parties of record before the Property Tax Appeal Board are Robert Carter, the appellant; 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:** \$55,896  
**IMPR.:** \$60,972  
**TOTAL:** \$116,868

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 2017 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 two-story wood-sided dwelling that was constructed in 1975 and contains 1,948 square feet of living area. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 441-square foot garage. The property has a 10,000 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis that contains information on three comparable properties located within .34 of a mile from the subject property, two of which share the same neighborhood code as the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were constructed from 1974 to 1976 and contain 1,948 or 2,441 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace, and 441-square foot garage. The dwellings are situated on sites containing 10,000 or 11,548 square feet of land area.

The appellant submitted photographs of the subject and the three comparables. The photos of the subject purport to show black mold at the top of a door frame and water seepage due to cracks in the foundation, along with a photo of the kitchen reflecting its lack of upgrades or remodeling. The photos of the comparables were submitted to show upgraded kitchens and bathrooms, hardwood floors, new carpeting, finished basements, outdoor features, and additions that increased the living space. Appellant also annotated the grid analysis to reflect the updates, additions and improvements illustrated in the photographs.

The sales occurred from May 2017 to August 2018 for prices ranging from \$355,000 to \$386,000 or from \$158.13 to \$196.61 per square foot of living area, land included, and have improvement assessments that range from \$66,284 to \$79,666 or from \$32.64 to \$35.32 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$106,667 reflecting a market value of approximately \$320,033 or \$164.29 per square foot of living area, land included. The request would lower the subject's improvement assessment to \$50,771 or \$26.06 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,885. The subject's assessment reflects a market value of \$392,639 or \$201.56 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. The subject property has an improvement assessment of \$73,989 or \$37.98 per square foot of living area.

In support of its contention of the correct assessment on both market value and equity grounds the board of review submitted information on five comparable properties, one of which was submitted by both parties.<sup>1</sup> The comparables are located within .377 of a mile from the subject property and four of which have the same neighborhood code as the subject. The dwellings were built from 1972 to 1976, with comparable #4 having an effective age of 1985. The comparables consist of two-story dwellings of wood siding exterior construction that contain 1,970 or 1,948 square feet of living area. According to the grid analysis, each comparable has an unfinished basement, central air conditioning, one fireplace, and a 441-square foot garage. The dwellings are situated on sites ranging in size from 10,000 to 13,210 square feet of land area. The sales occurred from February 2017 to June 2018 for prices ranging from \$383,000 to \$435,000 or from \$196.61 to \$223.31 per square foot of living area, land included, and have improvement assessments ranging from \$74,239 to \$78,263 or from \$37.68 to \$40.18 per square foot of living area. According to the property record cards submitted by the board of review, comparable #2 had a \$38,000 addition in 2013 and comparable #4 had interior renovations totaling \$32,250 in 2013. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Appellant submitted rebuttal comments arguing that four of the five board of review comparables are updated properties with extensive new hardwood flooring and remodeled

---

<sup>1</sup> Board of review comparable #5 is the same property as appellant's comparable #3.

kitchens and bathrooms and three of those four comparables had finished basements. One board of review comparable had a sunroom addition. Appellant submitted listing details and photos from Redfin in support of this argument. Appellant stated that the subject property has none of these upgrades and that his request for a field inspection of the subject property was refused by the local office due to insufficient staff and insufficient time.

### **Conclusion of Law**

The appellant asserted in part that 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 parties submitted seven sales comparables for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparable #2 and board of review comparables #1 through #4 due to their updates, remodeling, additions and/or finished basements.

The Board finds that appellant's comparables #1 and #3, which includes the parties' common comparable, were nearly identical to the subject in location, design, age, size and most features, although according to appellant's evidence these two comparables have had some updating not enjoyed by the subject property. These comparables sold in May 2017 and February 2018 for \$355,000 and \$383,000 or \$182.24 and \$196.61 per square foot of living area, land included, respectively. The subject's 2018 assessment reflects a market value of \$392,639 or \$201.56 per square foot of living area, land included, which is higher than either of the best comparable sales contained in the record. After considering adjustments to the comparables for some differences when compared to the subject, the Property Tax Appeal Board finds that the subject's estimated market value as reflected by the assessment is excessive and a reduction is warranted on the grounds of overvaluation.

The appellant also contends assessment inequity with respect to the improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds that after having adjusted the subject's improvement assessment based on its market value, no further reduction based on assessment inequity is warranted on this record.

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: December 21, 2021



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

Robert Carter  
309 West Golf Road  
Libertyville, IL 60048

COUNTY

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