



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

APPELLANT: Thomas Tedford  
DOCKET NO.: 18-02916.001-R-1  
PARCEL NO.: 16-07-305-008

The parties of record before the Property Tax Appeal Board are Thomas Tedford, 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:** \$110,902  
**IMPR.:** \$294,865  
**TOTAL:** \$405,767

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 4,793 square feet of living area. The dwelling was constructed in 2011. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 718 square foot garage. The property is located in Lake Forest, West Deerfield 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 1.39 miles from the subject property. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 3,985 to 5,331 square feet of living area<sup>1</sup>. The homes were built from 2001 to 2006. Each comparable has a basement with finished area, central air conditioning, one to five fireplaces and a garage ranging in size from 638 to 1,102 square feet of

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<sup>1</sup> The record contains lot sizes for only four of the appellant's comparables.

building area. Comparables #2 and #5 each feature an inground swimming pool. The comparables sold from February 2017 to April 2018 for prices ranging from \$990,000 to \$1,285,000 or from \$215.72 to \$277.98 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$405,767.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$444,861. The subject's assessment reflects a market value of \$1,344,804 or \$280.58 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 within 0.24 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #1. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 4,034 to 5,391 square feet of living area. The homes were built from 1991 to 2004. Each comparable has a basement, three with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 638 to 850 square feet of building area. Comparable #4 features an inground swimming pool. The comparables sold from May 2015 to July 2017 for prices ranging from \$1,050,000 to \$1,500,000 or from \$260.29 to \$287.23 per square foot of living area, land included. 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 eight comparables for the Board's consideration as one comparable was common to both parties. The Board gave less weight to the appellant's comparables #1/board of review comparable #1, #2 and #4 which have dissimilar dwelling sizes when compared to the subject. The Board gave less weight to board of review comparables #2, #3 and #4 which are dissimilar to the subject in age and/or sold in 2015 and 2016 which are dated and less likely to be indicative of the subject's fair market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #5 which are similar to the subject in age, design and dwelling size but differ from the subject in location and finished basements which the subject lacks. These two comparables sold in April 2018 and November 2017 for prices of \$1,175,000 and \$1,285,000 or for \$242.12 and \$256.69 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,344,804 or \$280.58 per square foot of living area, including land, which is higher than the values established by the two best comparable sales in this record. After

considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment, commensurate with the request, 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:

January 19, 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

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COUNTY

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