



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

APPELLANT: Frank Moriarty
DOCKET NO.: 19-04161.001-R-1
PARCEL NO.: 14-08-106-003

The parties of record before the Property Tax Appeal Board are Frank Moriarty, 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: \$44,354
IMPR.: \$156,491
TOTAL: \$200,845

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 2019 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 2-story dwelling of brick exterior construction with 3,436 square feet of living area. The dwelling was constructed in 1996 and features an unfinished walkout basement, central air conditioning, four fireplaces, and an 876-square foot attached garage. The property has a 59,378-square foot site and is located in Hawthorne Woods, Ela 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 from 2.37 to 4.05 miles from the subject and in different assessment neighborhood codes from the subject property. The comparables have sites ranging in size from 22,677 to 73,507 square feet of land area and are improved with 2-story dwellings with brick or frame exterior construction ranging in size from 2,724 to 3,044 square feet of living area. The dwellings were built from 1987 to 2004. The

comparables each feature an unfinished basement with one having a walkout design. The comparables also each feature central air conditioning, one or two fireplaces, and an attached garage ranging in size from 620 to 759 square feet of building area. The comparables sold from January 2018 to May 2019 for prices ranging from \$400,000 to \$477,000 or from \$131.41 to \$165.28 per square foot of living area, including land. The appellant provided photos and schematic floor plans of the subject and the comparables. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$177,509 which would reflect a market value of \$532,580 or \$155.00 per square foot of living area, land included, at 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 \$200,845. The subject's assessment reflects a market value of \$610,657 or \$177.72 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% 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 .90 of a mile of the subject property and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 49,270 to 140,226 and are improved with 2-story dwellings with brick, frame, or brick and frame exterior construction that range in size from 2,598 to 3,719 square feet of living area. The dwellings were built from 1993 to 1996. The comparables each feature an unfinished basement, one with a walkout design. The comparables also each feature central air conditioning, one or two fireplaces, and an attached garage ranging in size from 690 to 962 square feet of building area. The comparables sold from July 2017 to July 2019 for prices ranging from \$535,000 to \$590,100 or from \$158.67 to \$211.70 per square foot of living area, including land. The board of review also submitted the property record cards for the subject property and each of the parties' comparables. In addition, the board of review through the township assessor argued that each of the appellant's comparables are located outside of the subject's neighborhood and that the board of review comparables are more representative of the subject's market value. Based on this evidence, the board of review requested that the 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 Board finds the parties submitted a total of eight comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables which are located 2 miles or further from the subject when similar sales were available in the subject's neighborhood. The Board also gave less weight to board of review comparables #1 and #2 due to their significantly smaller dwelling sizes relative to the subject. Additionally, board of review comparable #1 has a

significantly larger site size, and its sale date in July 2017 is less proximate in time to the January 1, 2019 assessment date in question than the remaining comparables in the record.

The Board finds the best evidence of market value to be board of review comparables #3 and #4 which are most similar to the subject in location, age, site size, dwelling size, and most features. These best comparables in the record sold in June and July 2019 for prices of \$584,000 and \$590,100 or for \$187.06 and \$158.67 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$610,657 or \$177.72 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per square foot basis. The subject's slightly higher overall value is reasonable considering the subject's larger site size, more fireplaces and walkout basement feature compared to the two best comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, 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:

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

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