



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

APPELLANT: Todd Williams
DOCKET NO.: 19-04407.001-R-1
PARCEL NO.: 14-32-401-028

The parties of record before the Property Tax Appeal Board are Todd Williams, 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: \$48,781
IMPR.: \$173,812
TOTAL: \$222,593

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 1.5-story dwelling of brick exterior construction with 3,570 square feet of living area.¹ The dwelling was constructed in 1978 and has an effective age of 1982. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 825 square foot garage. The property has a 50,330 square foot site with a water view and is located in Deer Park, Ela 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 1.53 miles from the

¹ The parties differed as to the dwelling size of the subject property in their grid analyses. The Board finds the best evidence of the subject's size was found in the property record card, submitted by the board of review, which included a sketch of the subject's improvements. The appellant submitted a Lake County Property Tax Information sheet which also reported the subject's dwelling size as 3,570 square feet of living area.

subject property. The comparables have sites that range in size from 46,801 to 66,312 square feet of land area and are improved with 1-story or 2-story dwellings of brick, frame or brick and frame exterior construction that range in size from 3,456 to 4,124 square feet of living area. The dwellings were built from 1947 to 2000. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 798 to 918 square feet of building area. The properties sold from June 2018 to April 2019 for prices ranging from \$358,000 to \$545,000 or from \$91.79 to \$151.91 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$180,459 which reflects a market value of \$541,431 or \$151.66 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$222,593. The subject's assessment reflects a market value of \$676,780 or \$189.57 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 three comparable sales located within 0.77 of a mile from the subject property. The comparables have sites that range in size from 37,570 to 58,270 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 3,253 to 3,869 square feet of living area. The homes were built from 1982 to 1988. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 682 to 876 square feet of building area. The properties sold in August 2018 and July 2019 for prices ranging from \$675,000 to \$700,000 or from \$177.05 to \$215.19 per square foot of living area, land included.

The board of review also submitted comments and an aerial map depicting the subject site with a water view. The board of review asserted its comparables #2 and #3 had similar water views and that comparable #1 backed up to a nature preserve. It argued that none of the appellant's comparables have a similar water view as the subject. The board of review critiqued the appellant's comparables #1 and #2 based on their age. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which differ from the subject in age.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age/effective age, dwelling size and features but have varying degrees of similarity to the subject in site size and design. These comparables sold from June 2018 to July 2019 for prices ranging from \$518,000 to \$700,000 or from \$142.86 to \$215.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$676,780 or \$189.57 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds 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:

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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