



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

APPELLANT: Joseph Scott  
DOCKET NO.: 19-04413.001-R-1  
PARCEL NO.: 14-32-101-014

The parties of record before the Property Tax Appeal Board are Joseph Scott, 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:** \$39,408  
**IMPR.:** \$200,167  
**TOTAL:** \$239,575

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 two-story dwelling of wood siding exterior construction with 3,649 square feet of living area.<sup>1</sup> The dwelling was constructed in 1983. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a 952 square foot garage. The property has a 35,812 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 properties, four of which had sold.

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<sup>1</sup> The parties differed as to the dwelling size of the subject property. 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 to be 3,649 square feet of living area.

Comparable #4 excluded sale information and therefore shall not be further analyzed. The four comparable sales are located within 1.39 miles from the subject property. The comparables have sites that range in size from 29,605 to 63,886 square feet of land area and are improved with two-story dwellings of brick or frame exterior construction that range in size from 3,138 to 3,988 square feet of living area. The dwellings were built from 1989 to 2002. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 726 to 865 square feet of building area. The properties sold from January 2018 to June 2019 for prices ranging from \$405,000 to \$615,000 or from \$129.06 to \$190.57 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$180,314 which reflects a market value of \$540,996 or \$148.26 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 \$239,575. The subject's assessment reflects a market value of \$728,413 or \$199.62 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 1.07 miles from the subject property. The comparables have sites that range in size from 50,270 to 58,270 square feet of land area and are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 3,253 to 4,166 square feet of living area. The homes were built from 1987 to 1992. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 750 to 854 square feet of building area. Comparable #1 also features an inground swimming pool. The properties sold from April 2018 to June 2020 for prices ranging from \$700,000 to \$810,000 or from \$192.45 to \$224.69 per square foot of living area, land included.

The board of review also submitted an aerial map of the subject depicting its proximity to a subdivision retention pond. Additionally, the board of review argued that the subject's October 2017 sale represented the best indicator of market value for the subject property and submitted a copy of the subject's Multiple Listing Service sheet as supporting documentation of the prior sale of the subject. 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, as the appellant's comparable #4 lacked sale information. The Board gives less weight to appellant's comparables

#1 and #2 which sold either in as is condition or a foreclosure sale and appear to be outliers given their sale price and sale price per square foot relative to other comparables in the record. The Board gives reduced weight to the appellant's comparable #5 which differs from the subject in age. The Board also gives less weight to the board of review comparables #1 and #2 due to the presence of an inground swimming pool or sale date more than 12 months after the January 1, 2019 assessment date at issue.

With respect to the subject's October 2017 sale, the Board gives little weight to this prior sale of the subject property as the sale date occurred more than 12 months prior to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be the remaining comparables which have varying degrees of similarity to the subject in location, age, dwelling size, site size and features but sold more proximate to the assessment date at issue. These comparables sold from April 2018 to January 2019 for prices ranging from \$615,000 to \$732,500 or from \$154.21 to \$224.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$728,413 or \$199.62 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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COUNTY

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