



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

APPELLANT: Skip Navar
DOCKET NO.: 19-04423.001-R-1
PARCEL NO.: 14-28-204-006

The parties of record before the Property Tax Appeal Board are Skip Navar, 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: \$40,100
IMPR.: \$201,676
TOTAL: \$241,776

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 brick and frame exterior construction with 3,801 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, a fireplace, an 893 square foot garage, a 1,716 square foot pool enclosure with a 640 square foot inground swimming pool. The property has a 43,610 square foot site and is located in Kildeer, 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 0.30 of a mile from the subject property. The comparables have sites that range in size from 33,471 to 57,418 square feet of land area and are improved with two-story dwellings of brick, frame or brick and frame exterior construction that range in size from 3,476 to 4,532 square feet of living area. The dwellings were built from 1850 to 1990 with the oldest comparable having an effective age of

1970.¹ Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 660 to 910 square feet of building area. Comparables #1 and #5 each have an inground swimming pool. The properties sold from May 2018 to June 2019 for prices ranging from \$510,000 to \$625,000 or from \$127.96 to \$166.14 per square foot of living area, land included.

The appellant's attorney argued that the comparables #1 and #5 outdoor swimming pools are superior to the subject's enclosed swimming pool amenity. Based on this evidence, the appellant requested the subject's assessment be reduced to \$204,528 which reflects a market value of \$613,645 or \$161.44 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 \$241,776. The subject's assessment reflects a market value of \$735,105 or \$193.40 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 a grid analysis and property record cards on three comparable sales located within 0.32 of a mile from the subject property. The comparables have sites that range in size from 45,919 to 106,776 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 3,063 to 3,898 square feet of living area. The homes were built from 1987 to 2000. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 704 to 900 square feet of building area. The properties sold from April 2017 to August 2019 for prices ranging from \$560,000 to \$800,000 or from \$181.25 to \$205.23 per square foot of living area, land included.

The board of review also submitted copies of the property record cards for each of the appellant's comparable sales and comments arguing that no market data was submitted to support the appellant's claim that outdoor inground swimming pools are superior in value to enclosed inground swimming pool. 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.

¹ The property record card on the appellant's comparable #5, submitted by the board of review, reported an effective age of 1970.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #5 along with board of review comparables #2 and #3 which differ from the subject in dwelling size, age/effective age and/or sold in 2017, a date more remote in time and therefore less likely to reflect market value as of 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, land area and features but where each of these properties lacks an inground swimming pool or pool enclosure, suggesting upward adjustments are needed to make them more equivalent to the subject. These comparables sold from August 2018 to June 2019 for prices ranging from \$510,000 to \$800,000 or from \$136.77 to \$205.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$735,105 or \$193.40 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Given the subject's enclosed inground pool feature, and 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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