



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

APPELLANT: Jonathan Wol
DOCKET NO.: 19-04426.001-R-1
PARCEL NO.: 14-27-203-035

The parties of record before the Property Tax Appeal Board are Jonathan Wol, 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: \$33,042
IMPR.: \$170,271
TOTAL: \$203,313

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 exterior construction with 3,448 square feet of living area. The dwelling was constructed in 1980. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 825 square foot garage. The property has a 43,885 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 three comparable sales located within 0.74 of a mile from the subject property. The comparables have sites that range in size from 48,619 to 78,147 square feet of land area and are improved with two-story dwellings of frame, brick or brick and frame exterior construction that range in size from 2,656 to 4,190 square feet of living area.¹ The

¹ Total above grade living area and price per square foot for the appellant's comparable #3 was corrected using the property's dwelling size reported by the board of review.

dwellings were built in 1970 or 1983. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 960 square feet of building area. The properties sold from July 2017 to July 2019 for prices ranging from \$520,000 to \$705,000 or from \$148.67 to \$195.78 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$183,875 which reflects a market value of \$551,680 or \$160.00 per square foot of living area, land included, when applying 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 \$203,313. The subject's assessment reflects a market value of \$618,161 or \$179.28 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 five comparable sales located from 0.04 to 0.89 of a mile from the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #2 and #3. The comparables have sites that range in size from 51,090 to 107,550 square feet of land area and are improved with 1.5-story or two-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 2,656 to 4,190 square feet of living area. The homes were built from 1967 to 1990. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 960 square feet of building area. The properties sold from February 2019 to May 2020 for prices ranging from \$455,000 to \$705,000 or from \$163.43 to \$195.78 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales for the Board's consideration as two comparables were submitted by both parties. The Board gives less weight to the appellant's comparable #1 along with board of review comparables #1 and #2 which sold in 2017 or 2020 dates less proximate in time to the January 1, 2019 assessment than other comparables in the record.

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, design, site size, dwelling size and features but sold more proximate to the assessment date at issue in this appeal. These comparables sold from February to July 2019 for prices ranging from \$455,000 to \$705,000 or from \$163.43 to \$195.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$618,161 or \$179.28 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:

February 15, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jonathan Wol, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085