



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

APPELLANT: Blair Fire  
DOCKET NO.: 19-04466.001-R-1  
PARCEL NO.: 12-28-314-022

The parties of record before the Property Tax Appeal Board are Blair Fire, 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:** \$78,852  
**IMPR.:** \$69,940  
**TOTAL:** \$148,792

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 1.75-story dwelling of brick exterior construction with 1,313 square feet of living area. The dwelling was constructed in 1923 and has a reported condition, desirability and utility (CDU) rating of average. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 380 square foot garage. The property has an 8,660 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparable properties located from .25 of a mile to 1.16 miles from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 4,220 to 12,380 square feet of land area. The comparables are improved with 1.5-story, 1.75-story and 2-story dwellings of wood siding exterior construction that range in size from 1,080 to 1,550 square feet of living area. The

dwelling were built from 1910 to 1923 with comparable #2 having a reported effective age of 1937. The appellant reported that the comparables each have a CDU rating of either poor, average or good. Each comparable has a basement, two of which have recreation rooms, two comparables have central air conditioning, one comparable has a fireplace and five comparables each have a garage that ranges in size from 360 to 576 square feet of building area. The appellant provided sales data for comparables #1 and #3 through #8 in the grid analysis. The appellant reported that these seven properties sold from October 2017 to April 2019 for prices ranging from \$230,000 to \$440,000 or from \$169.55 to \$388.89 per square foot of living area, including land. The appellant also provided an MLS listing sheet associated with a second sale of comparable #8 which occurred in August 2019 for a price of \$459,500.<sup>1</sup> Based on this evidence, the appellant requested the subject's assessment be reduced to \$116,988, which would reflect a market value of \$350,999 or \$267.33 per square foot of living area, including land, when using 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 \$148,792. The subject's assessment reflects a market value of \$452,393 or \$344.55 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 from .21 to .36 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,000 to 8,290 square feet of land area. The comparables are improved with 1.5-story or 1.75-story dwellings of brick or wood siding exterior construction ranging in size from 1,086 to 1,451 square feet of living area. The dwellings were built from 1908 to 1929. The comparables each have a reported CDU rating of average. The comparables each have an unfinished basement, one fireplace and a garage that ranges in size from 533 to 693 square feet of building area. One comparable has central air conditioning. The properties sold from September 2017 to December 2018 for prices ranging from \$375,000 to \$509,000 or from \$344.55 to \$350.79 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

---

<sup>1</sup> The Board finds the appellant provided conflicting evidence with regard to the dwelling size of comparable #8. The appellant reported a dwelling size of 1,030 square feet of living area in the grid analysis, whereas, the listing sheet reported a dwelling size of 1,528 square feet of living area.

The record contains eleven suggested comparable properties for the Board's consideration. The Board gives no weight to the appellant's comparable #2, as no sales data was provided for this comparable to address the appellant's overvaluation argument. The Board gives less weight to the appellant's comparables #1, #3, #4 and #5 which differ from the subject in condition and/or their locations are more than one mile away. The Board also gives less weight to the 2017 sales of the appellant's comparable #8 and board of review comparable #2, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment. Lastly, the Board gives reduced weight to the 2019 sale of appellant's comparable #8, as the appellant provided conflicting evidence as to its dwelling size.

The Board finds the best evidence of market value to be the parties' four remaining comparable sales, which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, condition, age and some features, except three of the comparables lack central air conditioning, unlike the subject, suggesting an upward adjustment would be required to make these comparables more equivalent to the subject. The comparables sold from March to December 2018 for prices ranging from \$280,000 to \$440,000 or from \$238.10 to \$345.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$452,393 or \$344.55 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record on a price per square foot basis but above the range in overall market value. After considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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:

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

Blair Fire, 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