



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

APPELLANT: Earl Bowers
DOCKET NO.: 19-04512.001-R-1
PARCEL NO.: 11-32-104-048

The parties of record before the Property Tax Appeal Board are Earl Bowers, 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: \$38,906
IMPR.: \$121,191
TOTAL: \$160,097

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 2,747 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement, central air conditioning and a 672 square foot garage.¹ The property has a 12,150 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from .15 of a mile to 1.35 miles from the subject property, one of which is located within the same assessment neighborhood

¹ The board of review provided the subject's property record card and a copy of the MLS listing sheet associated with the subject's 2016 sale. According to the listing sheet the home is described as recently updated and it has a finished basement, however, this information was not reported in the subject's property record card.

code as the subject. The comparables have sites that range in size from 10,114 to 14,979 square feet of land area. The comparables are improved with two-story dwellings of brick and frame exterior construction ranging in size from 2,722 to 2,985 square feet of living area. The dwellings were built from 1998 to 2001. The comparables each have a basement, central air conditioning and a garage that ranges in size from 430 to 688 square feet of building area. Three comparables each have a fireplace. The properties sold from January 2018 to May 2019 for prices ranging from \$452,500 to \$510,000 or from \$155.83 to \$171.83 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$153,817, which would reflect a market value of \$461,497 or \$168.00 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 \$160,097. The subject's assessment reflects a market value of \$486,765 or \$177.20 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 seven comparable sales located from .09 to .58 of a mile from the subject property, five of which are located within the same assessment neighborhood code as the subject. The board of review also provided property record cards for the subject and each of its comparables. The board of review reported that its comparable #1 is shared with the appellant and shown as his comparable #4. The comparables have sites that range in size from 9,900 to 14,980 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,721 to 3,321 square feet of living area. The dwellings were built from 1998 to 2000 with comparable #2 having a reported effective age of 2003. The comparables each have a basement, central air conditioning and a garage that ranges in size from 420 to 649 square feet of building area. Five comparables each have a fireplace and one comparable has an inground swimming pool. The properties sold from January 2018 to April 2019 for prices ranging from \$470,000 to \$545,000 or from \$160.49 to \$197.92 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.

The record contains 12 suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board gives less weight to the appellant's comparables #1, #4 and #6 due to their distant locations from the subject being more than a mile away. The Board gives reduced weight to board of review comparables #4 and #5 due to their larger dwelling sizes

when compared to the subject. The Board also gives reduced weight to board of review comparable #6 as it has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables. These comparables are relatively similar to the subject in location, dwelling size, design, age and most features. The comparables sold from February 2018 to April 2019 for prices ranging from \$452,500 to \$545,000 or from \$156.25 to \$197.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$486,765 or \$177.20 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. 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: January 18, 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

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