



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

APPELLANT: Doug Anderson
DOCKET NO.: 19-04527.001-R-1
PARCEL NO.: 11-29-212-016

The parties of record before the Property Tax Appeal Board are Doug Anderson, 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 ***a reduction*** 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: \$32,132
IMPR.: \$71,160
TOTAL: \$103,292

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 one-story townhome of wood siding exterior construction with 1,913 square feet of living area. The dwelling was constructed in 2003. Features of the home include a concrete slab foundation, central air conditioning and a 400 square foot garage. The property has a 2,500 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 three comparable sales located within the same neighborhood as the subject. The comparables have sites with 2,020 or 2,500 square feet of land area. The comparables are improved with a two-story and two, one-story townhomes of wood siding exterior construction with 1,913 or 2,036 square feet of living area. The dwellings were each built in 2003. The appellant reported that one comparable has a basement and two comparables

have concrete slab foundations. Each comparable has central air conditioning and a 400 square foot garage. One comparable has a fireplace. The properties sold from May 2017 to August 2019 for prices ranging from \$305,000 to \$340,000 or from \$159.44 to \$167.28 per square foot of living area, including land.

Counsel for the appellant asserted that comparable #3 has a basement and for the purposes of comparison, assumed the basement has a market value of approximately \$20,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$103,292, which would reflect a market value of \$309,907 or \$162.00 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 \$106,480. The subject's assessment reflects a market value of \$323,746 or \$169.23 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 the same neighborhood as the subject. Board of review comparable #1 is the same property as the appellant's comparable #1. The board of review reported that two of the comparables have site sizes of 1,800 and 2,500 square feet of land area. Each of the four comparables are improved with one-story townhomes of wood siding exterior construction ranging in size from 1,640 to 1,913 square feet of living area. The dwellings were each built in 2003. One comparable has a basement and three comparables have concrete slab foundations. Each comparable has central air conditioning and a 400 square foot garage. Two comparables each have a fireplace. The properties sold from March to September 2019 for prices ranging from \$285,000 to \$325,000 or from \$153.23 to \$191.06 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six 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 comparable #2, along with board of review comparable #4 based on their 2017 sale dates which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date and to appellant's comparable #3 due to its dissimilar two-story design with a basement in contrast to the subject's one-story design and concrete slab foundation. The Board gives reduced

weight to board of review comparable #2 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparable sales, which includes the common comparable. These two comparables are similar, if not identical to the subject in dwelling size, design, age and features. They sold in April and August 2019 for prices ranging of \$285,000 and \$305,000 or for \$153.23 and \$159.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$323,746 or \$169.23 per square foot of living area, including land, which is greater than the two best comparable sales in this record. After considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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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