



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

APPELLANT: James Tyrrell
DOCKET NO.: 19-04558.001-R-1
PARCEL NO.: 11-28-102-018

The parties of record before the Property Tax Appeal Board are James Tyrrell, 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: \$56,124
IMPR.: \$87,543
TOTAL: \$143,667

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 split-level dwelling of frame and brick exterior construction with 2,419 square feet of above ground living area.¹ The dwelling was constructed in 1976 and has a reported effective age of 1977. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The property has an 8,910 square foot site and is located in Libertyville, 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 .16 to .92 of a mile from

¹ Both parties' grid analyses describe the subject as a two-story dwelling. However, the Board finds the best description of the design is found in the photographic evidence provided by the appellant depicting the subject dwelling as a split-level design and is further supported by the property record card provided by the board of review, which included a notation describing the subject dwelling as an above grade split-level.

the subject property, three of which are within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,840 to 12,575 square feet of land area. The comparables are improved with two-story dwellings of frame and brick exterior construction ranging in size from 2,144 to 2,838 square feet of above ground living area. The dwellings were built from 1969 to 1983. The comparables each have an unfinished basement, central air conditioning, one or two fireplaces and a garage that ranges in size from 420 to 711 square feet of building area. The properties sold from February 2018 to June 2019 for prices ranging from \$375,000 to \$442,000 or from \$155.69 to \$174.91 per square foot of above ground living area, including land. The appellant provided the MLS listing sheets associated with the sales of comparables #3 and #4.

Counsel for the appellant asserted that the subject dwelling is an outlier, as it is a split-level home. Counsel noted that there were no like kind split-level sales in the subject's neighborhood or all of Libertyville.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$129,000, which would reflect a market value of \$387,039 or \$160.00 per square foot of above ground 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 \$143,667. The subject's assessment reflects a market value of \$436,811 or \$180.57 per square foot of above ground 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 in Libertyville, one of which is located within the same assessment neighborhood code as the subject property. The board of review also provided property record cards for the subject and each of its comparables. Board of review comparables #1 and #3 are duplicates of the appellant's comparables #6 and #3, respectively. The comparables have sites that range in size from 10,000 to 11,720 square feet of land area. The property record cards disclosed that the comparables are improved with two, two-story dwellings and three, split-level dwellings of wood siding exterior construction ranging in size from 1,881 to 2,446 square feet of above ground living area. The dwellings were built from 1972 to 1976. The board of review reported that one comparable has a crawl space foundation and five comparables each have an unfinished basement. The comparables each have central air conditioning, a fireplace and a garage that ranges in size from 431 to 482 square feet of building area. One comparable has an inground swimming pool. The properties sold from February 2018 to October 2019 for prices ranging from \$375,000 to \$437,000 or from \$159.44 to \$215.31 per square foot of above ground living area, including land. The board of review provided a copy of the real estate transfer declaration and the MLS listing sheet associated with the sale of its comparable #2, which described the dwelling as a tri-level design. 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 nine suggested comparable sales for the Board's consideration, as two sales are common to both parties. The Board gives less weight to the appellant's comparables, along with board of review comparables #1, #2 and #3 due to their dissimilar two-story or tri-level designs when compared to the subject's split-level design. Furthermore, board of review comparable #2 has an inground swimming pool, unlike the subject.

The Board finds the best evidence of market value to be board of review comparables #4 and #5. These two comparables are relatively similar to the subject in dwelling size, design, age and most features. These two properties sold in May 2018 and October 2019 for prices of \$414,500 and \$437,000 or for \$183.16 and \$193.11 per square foot of above ground living area, including land, respectively. The subject's assessment reflects a market value of \$436,811 or \$180.57 per square foot of above ground living area, including land, which falls between the two best comparable sales in the record in terms of overall market value but below both comparables 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: 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

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