



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

APPELLANT: Doug Needler
DOCKET NO.: 19-04562.001-R-1
PARCEL NO.: 16-04-406-008

The parties of record before the Property Tax Appeal Board are Doug Needler, 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: \$94,916
IMPR.: \$113,986
TOTAL: \$208,902

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 dwelling of brick and wood siding exterior construction with 2,727 square feet of living area. The dwelling was constructed in 1957. Features of the home include a lower level, two fireplaces and a 660 square foot garage. The property has a 20,800 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in Lake Forest and within .45 of a mile from the subject property. The comparables have sites that range in size from 15,050 to 21,840 square feet of land area and are improved with one-story or two-story dwellings of brick or wood siding exterior construction ranging in size from 2,123 to 3,193 square feet of living area. The dwellings were built from 1961 to 1967. The appellant reported that each comparable

has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 506 square feet of building area. The properties sold from May 2018 to August 2019 for prices ranging from \$434,000 to \$800,000 or from \$156.59 to \$312.26 per square foot of living area, including land. The appellant provided Multiple Listing Service data sheets associated with the sales of comparables #2 and #3. Based on this evidence, the appellant requested the subject's assessment be reduced to \$154,515, which would reflect a market value of \$463,591 or \$170.00 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 \$208,902. The subject's assessment reflects a market value of \$635,154 or \$232.91 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 properties located in Lake Forest, one of which has the same assessment neighborhood code as the subject. The board of review's comparables #3, #4 and #5 are the same properties as the appellant's comparables #3, #4 and #5, respectively. The comparables have sites that range in size from 15,050 to 24,970 square feet of land area and are improved with one-story or two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,629 to 2,562 square feet of living area. The dwellings were built from 1957 to 1965. The board of review reported that one comparable has a lower level, one comparable has a crawl space foundation and three comparables have basements. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 576 square feet of building area. The properties sold from May 2018 to April 2020 for prices ranging from \$500,000 to \$800,000 or from \$213.60 to \$348.37 per square foot of living area, including land, with comparable #1 reported to have sold twice.¹ The board of review provided MLS data sheets associated with the 2018 and 2019 sales of its comparables. The board of review noted that comparable #4 was sold in "as is" condition. 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 a total of eight suggested comparable sales for the Board's consideration, as one property sold twice and three of the comparables were common to both parties. The Board

¹ The board of review revealed that its comparable #1 sold in August 2018 for a price of \$560,000 or \$343.77 per square foot of living area, including land, and subsequently sold in April 2020 for a price of \$567,500 or \$348.73 per square foot of living area, including land, which was unrefuted in rebuttal by the appellant.

finds none of these comparables are truly similar to the subject due to significant differences in dwelling size and/or design. The Board has given less weight to the appellant's comparable #1, the appellant's comparable #3/board of review comparable #3 and board of review comparable #1, which sold twice, due to their dissimilar dwelling sizes when compared to the subject. Furthermore, the 2020 sale of board of review comparable #1 occurred 16 months after the lien date at issue, and thus is less likely to be reflective of the subject's market value as of January 1, 2019.

The Board finds the best evidence of market value to be the parties' four remaining comparable sales, which includes two common sales. The Board finds these comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size and age. The comparables sold from May 2018 to May 2019 for prices ranging from \$434,000 to \$800,000 or from \$163.40 to \$312.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$635,154 or \$232.91 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Removing the high and low sales results in two sales, with one being common to the parties, that sold for prices of \$213.60 and \$259.74 per square foot of living area, including land which brackets the subject's indicated market value of \$232.91 per square foot of living area, including land. Therefore, based on this record and after considering adjustments to the comparables for differences when compared to 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: July 19, 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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