



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

APPELLANT: Jim Calaway
DOCKET NO.: 19-04566.001-R-1
PARCEL NO.: 16-05-402-036

The parties of record before the Property Tax Appeal Board are Jim Calaway, 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: \$93,267
IMPR.: \$181,206
TOTAL: \$274,473

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 construction with 3,294 square feet of living area. The dwelling was constructed in 1986. Features of the home include a partial basement partially finished with a recreation room, central air conditioning, one fireplace and an attached garage with 682 square feet of building area. The property has a 17,312 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 seven comparable sales improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,020 to 3,864 square feet of living area. The dwellings were built from 1983 to 1987. Six comparables have a full or partial basement with one having a recreation room. One comparable has a slab foundation. Each property has central air conditioning, one or two fireplaces, and an attached garage ranging in

size from 483 to 816 square feet of building area. These properties have the same neighborhood code as the subject property. The sales occurred from March 2018 to August 2019 for prices ranging from \$658,125 to \$940,000 or from \$188.92 to \$282.28 per square foot of living area, including land. The appellant's attorney provided written comments about the comparables highlighting the differences from the subject property and asserting that comparables #6 and #7 were recent rehabs. The appellant provided copies of the Multiple Listing Service (MLS) listing sheets for comparables #6 and #7 stating the homes were rehabbed in 2009 and 2017, respectively. The appellant requested the subject's assessment be reduced to \$248,123.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$274,473. The subject's assessment reflects a market value of \$834,518 or \$253.34 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 sales improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,020 to 3,543 square feet of living area. The homes were built from 1984 to 1987. Each comparable has a full or partial basement with one having a recreation room. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 483 to 816 square feet of building area. The comparables have sites ranging in size from 15,735 to 19,722 square feet of land area and are located in the same neighborhood as the subject property. The sales occurred from March 2018 to September 2019 for prices ranging from \$807,000 to \$940,000 or from \$250.35 to \$282.28 per square foot of living area, including land. Board of review comparables #2, #3 and #5 are the same properties as appellant's comparables #5, #6 and #7, respectively.

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 evidence in the record does not support a reduction to the subject's assessment.

The record contains nine comparables sales submitted by the parties with three comparables being common to both parties. The Board gives less weight to appellant's comparable #1 due to its larger dwelling size in relation to the subject property. The Board gives less weight to appellant's comparable #2 due to its slab foundation in relation to the subject partial basement with a recreation room. The Board finds the best comparables to be appellant's comparables #3 through #7 and the board of review comparables, which includes the three common sales. The comparables sold for prices ranging from \$690,000 to \$940,000 or from \$216.60 to \$282.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$834,518 or \$253.34 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Additionally, the subject's assessment is well supported by the three common sales submitted that have prices of \$887,000, \$807,000, and

\$940,000, or \$250.35, \$267.22 and \$282.28 per square foot of living area, including land, respectively. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jim Calaway, 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