



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

APPELLANT: Robert Moorman
DOCKET NO.: 19-04569.001-R-1
PARCEL NO.: 12-28-102-010

The parties of record before the Property Tax Appeal Board are Robert Moorman, 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: \$127,771
IMPR.: \$34,729
TOTAL: \$162,500

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 exterior construction with 1,477 square feet of living area. The dwelling was constructed in 1967. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 525 square foot garage. The property has a 22,750 square foot site and is located in Lake Forest, Shields 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, one of which is located within Lake Forest.¹ The comparables are situated on sites ranging in size from 10,500 to 12,480 square feet

¹ The Board finds appellant's comparables #6 and #7 do not address the appellant's overvaluation argument as the sale prices and sale dates were not reported. Therefore, these comparables were not be considered further in the analysis.

of land area and are improved with one-story dwellings of brick or wood siding and brick exterior construction that range in size from 1,458 to 1,623 square feet of living area. The dwellings were built from 1955 to 1969. Each comparable has a partial or a full basement, five of which have recreation rooms, central air conditioning, one or two fireplaces and a garage ranging in size from 405 to 550 square feet of building area. The appellant submitted Multiple Listing Service sheet associated with comparable sale #1 that disclosed it was rehabbed in 2009. The appellant stated the subject property is being used as a rental and has not been updated. Additionally, the subject property is located on a main road and across the street from train tracks. The comparables sold from May 2018 to May 2019 for prices ranging from \$335,000 to \$432,000 or from \$220.83 to \$274.11 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,996. The subject's assessment reflects an estimated market value of \$550,307 or \$372.58 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In rebuttal, the board of review argued all the appellant's comparables are located in a different neighborhood and town, except for comparable #1.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within Lake Forest and same neighborhood as the subject. The comparables are situated on sites ranging in size from 11,330 to 33,350 square feet of land area and are improved with one-story dwellings of wood siding or brick exterior construction that range in size from 1,980 to 2,296 square feet of living area. The dwellings were built from 1962 to 1966. Each comparable has a partial basement, two of which have recreation rooms, central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 600 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from July 2016 to September 2019 for prices ranging from \$556,333 to \$592,000 or from \$244.22 to \$297.98 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). Based on the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The parties submitted nine comparable sales to support their respective positions before the Property Tax Appeal Board, none of which are truly similar to the subject due to differences in location, dwelling size, age and/or features. Nevertheless, the Board gives reduced weight to the appellant's comparables #2, #3, #4, #5 and #8 which are located in a different town than the subject. The Board gives less weight to board of review comparable #2 due to its significantly larger dwelling size which is 55% larger than the subject's dwelling size. The Board also gives

less weight to board of review comparable #3 as it sold over two years prior to the January 1, 2019 assessment date and is less likely to be reflective of market value.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #1. The Board finds the appellant's comparable is more similar in dwelling size but it is an older dwelling located on a considerably smaller lot size, whereas, the board of review comparable is similar in age and lot size but has a larger dwelling size. These two comparables sold in May and September 2019 for prices of \$337,500 and \$590,000 or for \$231.48 and \$297.98 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$550,307 or \$372.58 per square foot of living area, including land, which is bracketed on an overall price basis by the two best comparable sales in this record but higher on a square foot basis. However, after considering adjustments to the best comparables for differences such as lot size, age and/or dwelling size when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's 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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