



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

APPELLANT: Robert Nelson
DOCKET NO.: 19-04586.001-R-1
PARCEL NO.: 12-21-220-010

The parties of record before the Property Tax Appeal Board are Robert Nelson, 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: \$84,194
IMPR.: \$222,442
TOTAL: \$306,636

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 2-story dwelling with wood siding exterior construction containing 3,422 square feet of living area. The dwelling was built in 1885 and has an effective age of 1930. Features of the home include a basement with a recreation room, central air conditioning, two fireplaces, and a detached garage with 440 square feet of building area. The property has a 6,060-square foot site and is located in Lake Bluff, Shields 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, one of which is located in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 8,120 to 12,500 square feet of land area and are improved with 2-story dwellings with wood siding exterior construction that range in size from 2,952 to 3,784 square feet of living

area. The dwellings were built from 1925 to 1986 and have effective ages ranging from 1950 to 1986. Each comparable has a basement, one with a small recreation room. Each dwelling also has central air conditioning, two fireplaces, and an attached or a detached garage ranging in size from 440 to 552 square feet of building area. The comparables sold from February to September 2018 for prices ranging from \$810,000 to \$949,500 or from \$250.92 to \$281.84 per square foot of living area, including land. The appellant provided the Multiple Listing Service (MLS) sheet associated with the sale of comparable #1. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$288,560.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$306,636. The subject's assessment reflects a market value of \$932,308 or \$272.45 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 two comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels of 5,730 and 6,250 square feet of land area and are improved with 2-story dwellings with wood siding exterior construction that contain 2,864 and 3,191 square feet of living area. The dwellings were built in 1925 and 1930 and have effective ages of 1925 and 1946. Both dwellings have a basement with one having a recreation room. Both homes also have central air conditioning, two or three fireplaces, and an attached or detached garage containing 440 and 552 square feet of building area. The comparables sold in June 2017 and June 2018 for prices of \$857,500 and \$1,065,000 or for \$299.41 and \$333.75 per square foot of living area, including land. The board of review also submitted the subject's property record card. Based on this evidence, the board of review requested the assessment be sustained.

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 Board finds the parties submitted a total of five comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #2 and #3 based on their locations outside of the subject's neighborhood code when other comparables were available in closer proximity to the subject as evidenced by the board of review submission. These two comparables are also newer in age having effective dates of 1974 and 1986, as compared to the subject which has an effective date of 1930.

The Board finds the best evidence of market value to be the remaining three comparables which are similar to the subject in location, design, age, and some features. However, appellant's comparable #1 has a much larger site and a dissimilar unfinished basement when compared to

the subject, and the board of review comparables have a smaller dwelling size and/or an older date of sale relative to the subject and the assessment date at issue. This suggests that adjustments would be needed to these comparables for their superior and/or inferior features/aspects relative to the subject in order to make them more equivalent to the subject property. These three best comparables in the record sold from June 2017 to June 2018 for prices ranging from \$857,500 to \$1,065,000 or from \$250.92 to \$333.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$932,308 or \$272.45 per square foot of living area, including land, which is well within the range established by the best comparable sales in this record both in terms of overall value and on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and, thus, no reduction 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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