



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

APPELLANT: Steve Lee  
DOCKET NO.: 19-04612.001-R-1  
PARCEL NO.: 16-05-408-012

The parties of record before the Property Tax Appeal Board are Steve Lee, 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:** \$95,040  
**IMPR.:** \$284,886  
**TOTAL:** \$379,926

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 of brick exterior construction with 5,368 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with a recreation room, central air conditioning, one fireplace and an 852 square foot four-car garage. The property has a 65,340 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 two comparable sales located within .79 of a mile from the subject.<sup>1</sup> The comparables consist of 2-story dwellings of brick or wood siding and brick

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<sup>1</sup> The Property Tax Appeal Board finds the appellant's counsel failed to report sales data for comparable #3. As a result, the Board finds this comparable will not be considered in the analysis as it does not address the appellant's overvaluation argument.

exterior construction that were built in 1989. The dwellings have 4,994 and 4,734 square feet of living area and are situated on sites with 64,900 and 60,110 square feet of land area, respectively. Features of each comparable include a basement, central air conditioning, two or three fireplaces, and a garage with 768 or 888 square feet of building area. The comparables sold in November 2018 and June 2019 for prices of \$725,000 and \$730,000 or for \$145.17 and \$154.20 per square foot of living area, including land, respectively. 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 \$379,926. The subject's assessment reflects an estimated market value of \$1,155,141 or \$215.19 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 support of the subject's assessment, the board of review submitted information on five comparable sales, two of which are located within the subject's neighborhood. The comparables consist of a 1.75-story and four, 2-story dwellings of brick exterior construction that were built from 1988 to 2001. The dwellings range in size from 4,305 to 5,849 square feet of living area and are situated on sites that range in size from 54,450 to 64,470 square feet of land area. The comparables have basements, two of which have recreation rooms. Each comparable has central air conditioning, one to three fireplaces and a garage that ranges in size from 816 to 1,153 square feet of building area. Comparable #5 has an inground swimming pool. The comparables sold from October 2018 to August 2020 for prices ranging from \$1,120,000 to \$1,290,000 or from \$220.55 to \$290.82 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). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration. The Board gives less weight to the board of review comparable #2 which sold in August 2020, less proximate in time to the January 1, 2019 assessment date than the other sales in the record. Board of review comparables #3, #4 and #5 were also given less weight by the Board as all are located outside of the subject's neighborhood. In addition, board of review comparable #5 has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of the market value to be the appellant's comparable sales and board of review comparable sale #1 which overall are similar to the subject in location and land size. However, all comparables require adjustments for their older ages, smaller dwelling sizes and smaller basements that lack a recreation room when compared to the subject. The best comparables sold from October 2018 to June 2019 for prices ranging from \$725,000 to \$1,180,000 or from \$145.17 to \$228.28 per square foot of living area, including land. The

subject's assessment reflects an estimated market value of \$1,155,141 or \$215.19 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no 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: 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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