



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

APPELLANT: Carl Coulson  
DOCKET NO.: 19-04646.001-R-1  
PARCEL NO.: 16-29-311-011

The parties of record before the Property Tax Appeal Board are Carl Coulson, 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:** \$36,394  
**IMPR.:** \$76,225  
**TOTAL:** \$112,619

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 wood siding exterior construction with 1,170 square feet of living area. The dwelling was constructed in 1964. Features of the home include a basement with a finished recreation room, central air conditioning, a fireplace and a 484 square foot garage. The property has a 7,210 square foot site and is located in Deerfield, 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 within same neighborhood as the subject. The comparables are described as one-story dwellings of brick or wood siding exterior construction that range in size from 1,008 to 1,332 square feet of living area. The dwellings were built from 1951 to 1960 and are situated on sites ranging in size from 6,250 to 12,000 square feet of land area. Each comparable has a basement with finished area and a

garage ranging in size from 240 to 480 square feet of building area. Four comparables have central air conditioning and two comparables each have a fireplace. The appellant noted the subject is not owner occupied and the "house is very dated." The appellant submitted Multiple Listing Service (MLS) sheets associated with each comparable sale and noted these comparables are superior in condition to the subject property. The appellant also noted comparable #1 previously sold for \$187,000 in June 2018 and was completely rehabbed after purchase and then resold in July 2019. The five comparables sold from April 2018 to July 2019 for prices ranging from \$310,000 to \$350,000 or from \$233.61 to \$337.77 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 \$112,619. The subject's assessment reflects an estimated market value of \$342,411 or \$292.66 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 its contention of the correct assessment the board of review submitted information on five comparable sales located within the same neighborhood as the subject. Board of review comparables #1, #2 and #5 are duplicates of appellant's comparables #4, #1 and #5, respectively. The five comparables are situated on sites ranging in size from 6,250 to 10,140 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,008 to 1,227 square feet of living area. The dwellings were built from 1950 to 1960. One comparable has a concrete slab foundation and four comparables have basements with finished area. Three comparables have central air conditioning. Two comparables each have one or two fireplaces. Each comparable has a garage ranging in size from 308 to 600 square feet of building area. The comparables sold from April 2018 to April 2020 for prices ranging from \$330,100 to \$390,000 or from \$299.15 to \$376.45 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 a reduction in the subject's assessment is not warranted.

As initial matter, the Board finds the appellant did not submit any evidence to support the assertion that the subject is very dated.

The record contains seven comparable sales for the Board's consideration, three of which are common to both parties. The Board gives less weight to board of review comparables #3 and #4 as they sold in 2020, less proximate in time to the January 1, 2019 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables which includes the parties' three common comparables. These comparables are similar to the subject in location, style, age, dwelling size and features. These comparables sold in April 2018 to July 2019 for prices ranging from \$310,000 to \$350,000 or from \$233.61 to \$337.77 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$342,411 or \$292.66 per square foot of living area, including land, is 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 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: March 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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