



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

APPELLANT: Andrew Morrison  
DOCKET NO.: 19-04657.001-R-1  
PARCEL NO.: 16-29-418-011

The parties of record before the Property Tax Appeal Board are Andrew Morrison, 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:** \$39,699  
**IMPR.:** \$306,378  
**TOTAL:** \$346,077

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 and wood siding exterior construction with 4,056 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with a recreation room, central air conditioning, one fireplace and a 475 square foot garage. The property has a 9,900 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 six comparable sales located within .76 miles from the subject property.<sup>1</sup> The comparables have sites that range in size from 7,700 to 18,000 square feet of land area and are improved with two-story dwellings of wood siding, brick, or brick and wood

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<sup>1</sup> The Board finds the appellant did not provide sales data for comparables #4 and #5. Therefore, the Board will not further consider these comparables in the analysis as they do not address the appellant's overvaluation argument

siding exterior construction that range in size from 3,520 to 4,327 square feet of living area. The dwellings were built from 1999 to 2006. Each comparable has a basement, with one having a recreation room, central air conditioning, one fireplace, and a garage ranging in size from 440 to 846 per square foot of building area. The appellant asserted the subject property sits on an extremely narrow lot and shares a driveway. The comparables sold from January 2017 to May 2019 for prices ranging from \$691,500 to \$974,500 or from \$172.10 to \$271.31 per square foot of living area, land included.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$346,077 reflecting a market value of \$1,052,226 or \$259.42 per square foot of living area, including land, when using the 2019 three-year average median level of assessment for Lake County of 32.89%.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property. By letter dated February 4, 2021, the Property Tax Appeal Board informed the Lake County Board of Review it was in default.

### **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 only evidence of market value to be the six comparable sales submitted by the appellant. The Board gives less weight to appellant's comparables #2 and #7 due to their larger site sizes when compared to the subject. In addition, comparable #2 sold in January 2017 which is 24 months prior to the January 1, 2019 assessment date and thus, less likely to be reflective of market value. The Board finds the best evidence of market value to be the remaining comparables submitted by the appellant which are relatively similar to the subject in location, design, age, and features, except for all have unfinished basements. Furthermore, the subject has a larger dwelling size and lot size than the best comparables. These comparables sold from May to September 2018 for prices ranging from \$691,500 to \$974,500 or from \$172.10 to \$271.31 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,052,226 or \$259.42 per square foot of living area, which is within the range established by the best comparable sales in the record on a price per square foot basis but above the range on an overall price basis. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment based on overvaluation 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: 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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COUNTY

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