



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

APPELLANT: Adam Chalmers
DOCKET NO.: 19-04681.001-R-1
PARCEL NO.: 16-28-209-001

The parties of record before the Property Tax Appeal Board are Adam Chalmers, 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: \$83,386
IMPR.: \$97,017
TOTAL: \$180,403

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 2,121 square feet of living area. The dwelling was constructed in 1950. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 483 square foot garage. The property has an approximately 16,675 square foot site and is located in Highland Park, 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 three comparable sales, where comparables #1 and #3 are different sales of the same property. The comparables are located within 0.42 of a mile from the subject property and comparable #2 is located within the same assessment neighborhood code as the subject property. The parcels have 10,050 or 14,600 square feet of land area and are improved with one-story homes of brick exterior construction with 2,360 or 2,584 square feet of living area.

The dwellings were built in 1949 or 1968. The homes each have an unfinished basement, central air conditioning, and a 506 or 572 square foot garage. One of the homes has a fireplace. Comparable #2 sold in May 2018 for \$580,000 or \$224.46 per square foot of living area, including land, and comparables #1/#3 sold in January and July 2019 for prices of \$383,000 and \$578,000 or for \$162.29 and \$244.92 per square foot of living area, including land, respectively.

The appellant submitted listing sheets for comparables #1 and #3 which detail improvements to the property and a letter describing comparable #3 as a sale of a "recent Rehab." The appellant further contends that the comparables have larger garages than the subject but lower assessments than the subject.

Based on this evidence, the appellant requested a total assessment of \$158,352 which would reflect a market value of \$475,104 or \$224.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,403. The subject's assessment reflects a market value of \$548,504 or \$258.61 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 three comparable sales, where comparables #1 and #3 are the same as the appellant's comparables #2 and #3 but where the latter depicts a different date of sale. The comparables are located within 0.42 of a mile from the subject property and two of which are located within the same assessment neighborhood code as the subject property. The parcels range in size from 10,050 to 21,750 square feet of land area and are improved with one-story homes of brick exterior construction ranging in size from 1,796 to 2,584 square feet of living area. The dwellings were built from 1947 to 1968. The homes each have a basement, one of which has finished area, central air conditioning, and a garage ranging in size from 440 to 572 square feet of building area. Two of the homes each have one or two fireplaces. The properties were sold from May 2018 to November 2019 for prices from \$499,000 to \$580,000 or from \$224.46 to \$277.84 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.

The record contains a total of three comparable sales, with two common sales and two sales of one property presented by the appellant, for the Board's consideration. The Board gives less weight

to the appellant's comparables #1 and #3 and the board of review's comparable #3, which all relate to the same property, due to its location outside the subject property's assessment neighborhood code and a newer date of construction which was recently renovated, and consequently, the home fails to compare to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review's comparable #1 and the board of review's comparable #2, which are similar to the subject in age, location, and some features. These most similar comparables sold for prices of \$499,000 and \$580,000 or \$277.84 and \$224.46 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$548,504 or \$258.61 per square foot of living area, including land, which is bracketed by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as dwelling size, garage size, and finished basement area, the Board finds a reduction in the subject's assessment is not justified.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Adam Chalmers, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085