



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

APPELLANT: Michael McGee
DOCKET NO.: 19-04740.001-R-1
PARCEL NO.: 16-16-308-036

The parties of record before the Property Tax Appeal Board are Michael McGee, 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: \$113,203
IMPR.: \$ 47,173
TOTAL: \$160,376

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 exterior construction with 2,749 square feet of living area. The dwelling was constructed in 1927. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 528 square foot garage. The property has a 17,789 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 located from 1.1 to 2.2 miles from the subject property and each comparable is located in Lake Forest, but within West Deerfield Township. As part of the brief, the appellant reported that comparables #1 and #2 have the same quality grade as the subject whereas comparable #3 has a superior quality grade; moreover, each comparable has a "significantly higher land value" than the subject. The parcels range in size

from 64,030 to 123,710 square feet of land area and have each been improved with either a 1.75-story or a 2-story dwelling of wood siding or brick and wood siding exterior construction. The homes were built from 1900 to 1955. The dwellings range in size from 3,013 to 3,072 square feet of living area. Two dwellings have basements, one of which has finished area. Two of the dwellings have central air conditioning and each dwelling has one or two fireplaces. Two of the comparables each have a garage of either 529 or 1,423 square feet of building area. Comparable #1 has a greenhouse. The comparables sold from September 2018 to June 2019 for prices ranging from \$535,000 to \$680,000 or from \$177.56 to \$221.35 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$110,389, consisting of a decrease in the land assessment and a decrease in the improvement assessment. The requested total assessment reflects a market value of approximately \$331,200 or \$120.48 per square foot of living area, including land, when applying 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 \$160,376. The subject's assessment reflects a market value of \$487,613 or \$177.38 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 located from .72 to .76 of a mile from the subject and within Highland Park. The parcels range in size from 7,490 to 12,220 square feet of land area and have each been improved with either a 1-story or a 2-story dwelling of brick and wood siding exterior construction. The homes were built in either 1959 or 1962 with the newest dwelling having an effective age of 1974. The dwellings range in size from 2,058 to 3,284 square feet of living area. One dwelling has a basement with finished area. Each home has central air conditioning and a garage ranging in size from 529 to 550 square feet of building area. One comparable has two fireplaces. The properties sold from August 2018 to September 2019 for prices ranging from \$470,000 to \$565,000 or from \$172.05 to \$228.38 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 parties submitted a total of six comparable sales which the Board finds are not particularly similar to the subject in location, design, age, dwelling size, foundation type and/or features. Nonetheless, the comparables sold from August 2018 to September 2019 for prices ranging from \$470,000 to \$680,000 or from \$172.05 to \$228.38 per square foot of living area, including land.

The subject's assessment reflects a market value of \$487,613 or \$177.38 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence and after considering appropriate adjustments for differences when compared to the subject dwelling, 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:

February 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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