



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

APPELLANT: Raymond and Patricia Goberville
DOCKET NO.: 19-04767.001-R-1
PARCEL NO.: 16-32-307-005

The parties of record before the Property Tax Appeal Board are Raymond and Patricia Goberville, the appellants, 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: \$ 65,019
IMPR.: \$108,746
TOTAL: \$173,765

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2,187 square feet of living area. The dwelling was constructed in 1974. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 594 square foot garage. The property has a 12,120 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales which are located in the same assessment neighborhood code and within close proximity to the subject. The parcels range in size from 9,520 to 12,600 square feet of land area and are improved with either one-story or two-story dwellings of brick and wood siding exterior construction. The homes were built between 1972 and 1977 and range in size from 2,247 to 2,638 square feet of living area. Each

comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 506 to 572 square feet of building area. The comparables sold from December 2017 to April 2019 for prices ranging from \$422,000 to \$580,000 or from \$172.46 to \$244.01 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced total assessment of \$151,617 which would reflect a market value of \$454,896 or \$208.00 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 \$173,765. The subject's assessment reflects a market value of \$528,322 or \$241.57 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 board of review comparable #1 is the same property as appellants' comparable #4. The comparables are located in the same assessment neighborhood code and within close proximity to the subject. The parcels contain either 9,520 or 10,800 square feet of land area and are each improved with a two-story dwelling of brick and wood siding exterior construction. The homes were built in 1973 or 1974 and range in size from 2,318 to 2,888 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace and a garage of either 440 or 515 square feet of building area. The comparables sold from October 2018 to March 2019 for prices ranging from \$578,000 to \$585,000 or from \$202.56 to \$249.35 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 appellants contend 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 appellants 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, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #1 as this dwelling is a one-story design as compared to the subject's two-story design. The Board has given reduced weight to appellants' comparable #2 and board of review comparable #3 as each of these dwellings are much larger in size than the subject dwelling.

The Board finds the best evidence of market value to be appellants' comparable sale #3 and appellants' sale #4/board of review comparable sale #1 along with board of review comparable sale #2. These three comparables are each similar to the subject in location, age, design,

dwelling size and most features. These most similar comparables sold between January and April 2019 for prices ranging from \$450,000 to \$580,000 or from \$200.27 to \$249.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$528,322 or \$241.57 per square foot of living area, including land, which is within the range established 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, 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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