



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

APPELLANT: William Baar
DOCKET NO.: 19-04796.001-R-1
PARCEL NO.: 16-36-403-009

The parties of record before the Property Tax Appeal Board are William Baar, 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 **A Reduction** 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: \$107,653
IMPR.: \$76,579
TOTAL: \$184,232

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 tri-level dwelling of stone and wood siding exterior construction with 1,650 square feet of above grade living area. The dwelling was constructed in 1961. Features of the home include a basement with a recreation room, a finished lower level, central air conditioning, a fireplace and a 478 square foot garage. The property has a 14,100 square foot site and is located in Highland Park, Moraine 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 from 1.07 to 4.78 miles from the subject. The comparables are described as tri-level dwellings of brick, stone, wood siding or brick and wood siding exterior construction that range in size from 1,479 to 1,946 square feet of living area. The dwellings were built from 1954 to 1963. Comparables #1, #2 and #4 have effective ages of 1956, 1958, and 1981, respectively. All comparables have lower levels with

finished area and one comparable has a basement. Each comparable has central air conditioning, three comparables each have one fireplace and each comparable has a garage ranging in size from 264 to 484 square feet of building area. The comparables sold from July 2017 to July 2019 for prices ranging from \$295,000 to \$492,000 or from \$197.99 to \$252.83 per square foot living area, including land.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$213,755, reflecting a market value of \$649,909 or \$393.88 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 and was found to be in default by letter dated July 1, 2021.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The Board gives less weight to appellant's comparable #2 as it sold in July 2017 which is less proximate in time to the January 1, 2019, assessment date than the other sales in the record. The Board finds to be the best evidence of market value to be the remaining comparables in the record. Despite all the comparables being located over 1 mile from the subject, they are relatively similar to the subject in site size, age, dwelling size, and features. These comparables sold from June to August 2019 for prices ranging from \$295,000 to \$492,000 or from \$197.99 to \$252.83 per square foot of living area, land included. The subject's assessment reflects a market value of \$649,909 or \$393.88 per square foot of living area, which falls above the range established by the best comparable sales in this record. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that after considering adjustments to the best comparables for differences when compared to the subject, a reduction in the assessed valuation of the subject property commensurate with the appellant's request is 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

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COUNTY

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