



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

APPELLANT: Daniel Scroggins  
DOCKET NO.: 19-04969.001-R-1  
PARCEL NO.: 12-18-101-135

The parties of record before the Property Tax Appeal Board are Daniel Scroggins, 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:** \$34,523  
**IMPR.:** \$79,866  
**TOTAL:** \$114,389

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 wood siding exterior construction with 2,080 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The property has a 6,100 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.46 of a mile from the subject property. The comparables have sites that range in size from 4,900 to 7,100 square feet of land area and are improved with two-story dwellings of wood siding, brick and wood siding or stone and wood siding exterior construction that have either 2,061 or 2,267 square feet of living area. Each comparable was built in 1994, and has a basement, three with finished area, central

air conditioning, one fireplace and a garage with 420 or 639 square feet of building area. The properties sold from January to June 2018 for prices ranging from \$340,000 to \$395,000 or from \$164.97 to \$191.65 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$114,389 which reflects a market value of \$343,201 or \$165.00 per square foot of living area, land included, 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 \$127,598. The subject's assessment reflects a market value of \$387,954 or \$186.52 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 five comparable sales located within 0.46 of a mile from the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #4 and #2, respectively. The comparables have sites that range in size from 4,870 to 6,970 square feet of land area and are improved with two-story dwellings of brick and wood siding exterior construction that range in size from 2,061 to 2,364 square feet of living area. The homes were built from 1994 to 1997. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 400 to 639 square feet of building area. The properties sold from January 2018 to June 2019 for prices ranging from \$375,000 to \$430,000 or from \$181.90 to \$204.33 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 record contains seven comparable sales for the Board's consideration, as two comparables were common to both parties. The Board finds that both parties' comparables are similar to the subject in location, age, design, dwelling size and some features, although six of the comparables have finished basements compared to the subject's unfinished basement, suggesting a downward adjustment is needed to make these properties more equivalent to the subject. Appellant's comparable #1 has an unfinished basement, like the subject, and sold for \$340,000 or \$164.97 per square foot. The comparables sold from January 2018 to June 2019 for prices ranging from \$340,000 to \$430,000 or from \$164.97 to \$204.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$387,954 or \$186.52 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences from the subject, such as finished basement, the Board finds a reduction in the subject's assessment, commensurate with the 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: 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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COUNTY

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