



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

APPELLANT: Donald Hamil  
DOCKET NO.: 19-04979.001-R-1  
PARCEL NO.: 11-23-108-006

The parties of record before the Property Tax Appeal Board are Donald Hamil, 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:** \$67,013  
**IMPR.:** \$130,337  
**TOTAL:** \$197,350

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 3,228 square feet of living area. The dwelling was constructed in 1974. Features of the home include an unfinished basement, central air conditioning and two fireplaces. The subject also features attached and detached garages with 658 and 1,092 square feet of building area, respectively, and an 820 square foot inground swimming pool. The property has a 48,961 square foot site and is located in Green Oaks, Libertyville 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 within 1.08 miles from the subject property. The comparables have sites that range in size from 43,165 to 89,082 square feet of land area and are improved with one-story or two-story dwellings of frame or brick and frame exterior construction that range in size from 2,810 to 3,371 square feet of living area. The

dwelling were built in 1953 or 1973 and have effective ages ranging from 1970 to 1982. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 511 to 780 square feet of building area. Comparable #1 also features an inground swimming pool and bath house, while comparable #2 features a tennis court. The properties sold in May and December 2018 for prices ranging from \$420,000 to \$565,000 or from \$149.47 to \$194.69 per square foot of living area, land included.

The appellant also submitted Multiple Listing Service (MLS) sheets on its three comparable sales. Data in the MLS sheets disclosed that each of the properties have finished basement area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$190,433 which reflects a market value of \$571,356 or \$177.00 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 \$221,634. The subject's assessment reflects a market value of \$673,864 or \$208.76 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 1.30 miles from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 39,370 to 220,330 square feet of land area and are improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 2,036 to 3,910 square feet of living area. The homes were built from 1953 to 1988 and have effective ages that range from 1968 to 1995. Each comparable has a basement, one with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 462 to 1,218 square feet of building area.<sup>1</sup> The properties sold from March to October 2018 for prices ranging from \$530,000 to \$910,000 or from \$194.69 to \$261.54 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 one comparable was common to both parties. The Board gives less weight to the appellant's comparable #2

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<sup>1</sup> Board of review comparable #3, also submitted by the appellant, is reported to have finished basement area in the MLS sheet submitted by the appellant.

along with board of review comparables #1, #2 and #4 which differ from the subject property in design, site size, dwelling size, age and/or effective age.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in design, age/effective age, land area, dwelling size and some features, including one comparable that has an inground pool. These comparables sold from May to December 2018 for prices ranging from \$420,000 to \$565,000 or from \$149.47 to \$215.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$673,864 or \$208.76 per square foot of living area, including land, which falls above the overall value range and within the per square foot range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences from the subject, such as extra garage and inground pool, the Board finds a reduction in the subject's assessment 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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