



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

APPELLANT: Thomas Henderson  
DOCKET NO.: 19-05059.001-R-1  
PARCEL NO.: 11-03-300-020

The parties of record before the Property Tax Appeal Board are Thomas Henderson, 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:** \$100,265  
**IMPR.:** \$281,525  
**TOTAL:** \$381,790

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 frame construction with 5,702 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement, central air conditioning, four fireplaces, a 882 square foot garage, and a 700 square foot inground pool. The property has a 217,800 square foot, or 5 acre, site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales presented on two grids.<sup>1</sup> The comparables are located from 0.45 to 1.57 miles from the subject property. The parcels range in size from 28,995 to 45,419 square feet or from 0.665 to 1.043 acres of land area. The comparables are improved with two-story homes of brick or frame and brick construction

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<sup>1</sup> The appellant's comparables #1 through #5 on the second grid are renumbered #2 through #6, respectively.

ranging in size from 4,557 to 5,795 square feet of living area. The dwellings were built from 1993 to 2005 with comparable #4 having an effective age of 2003 and comparable #5 having an effective age of 1997. Each of the homes has a basement, two of which have walkout-style basements, central air conditioning, one to three fireplaces, and a garage ranging in size from 656 to 1,264 square feet of building area. Comparable #3 has a 900 square foot inground pool and comparable #6 has a hot tub. The comparables sold from June 2018 to May 2019 for prices ranging from \$625,000 to \$1,020,000 or from \$137.15 to \$195.40 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$343,986 which would reflect a market value of \$1,032,061 or \$180.99 per square foot of living area, including land, at 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 \$381,790. The subject's assessment reflects a market value of \$1,157,290 or \$202.96 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 from 0.41 to 5.12 miles from the subject property. The parcels range in size from 22,596 to 85,813 square feet or 0.519 to 1.970 acres of land area and are improved with two-story homes of frame or brick and frame construction ranging in size from 4,380 to 6,169 square feet of living area. The dwellings were built from 1992 to 2008 and comparable #2 has an effective age of 2006. Each of the homes has a basement, one of which has a walkout-style basement, central air conditioning, two or three fireplaces, and a garage ranging in size from 742 to 1,156 square feet of building area. Comparable #1 has a 930 square foot inground pool and comparable #3 has a 720 square foot inground pool. The comparables sold from June 2018 to March 2019 for prices ranging from \$1,100,000 to \$1,525,000 or from \$233.55 to \$305.94 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 record contains a total of eleven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, and #6 and the board of review's comparables #2, #3, #4, and #5 due to differences from the subject in dwelling size, basement type, and/or location.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #5 and the board of review's comparable #1, which are relatively similar to the subject in dwelling size, location, and most features. These most similar comparables sold in June and July 2018 for prices ranging from \$850,000 to \$1,550,000 or from \$146.75 to \$251.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,157,290 or \$202.96 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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: 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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