



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

APPELLANT: Chris Moore
DOCKET NO.: 19-05085.001-R-1
PARCEL NO.: 12-33-126-007

The parties of record before the Property Tax Appeal Board are Chris Moore, 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: \$103,073
IMPR.: \$248,385
TOTAL: \$351,458

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 stucco exterior construction with 3,766 square feet of living area. The dwelling was constructed in 1920 but has an effective date of construction of 1930. Features of the property include a full basement with a recreation room, a fully finished attic, central air conditioning, four fireplaces and a detached garage with 600 square feet of building area. The property has a 13,030 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparables. The appellant provided no sales data with respect to comparables #3 and #6; therefore, these two properties will not be further discussed. Comparables #1, #2, #4 and #5 are composed of a one-story dwelling and three, two-story dwellings of wood siding or brick exterior construction that range in size from 3,040 to 3,701

square feet of living area. The homes were built from 1880 to 1978. It appears that each comparable has a basement with one having a recreation room. Each property has central air conditioning, one or two fireplaces and an attached or detached garage ranging in size from 475 to 600 square feet of building area. The comparables have sites ranging in size from 13,500 to 18,050 square feet of land area and are located from 272 to 2,997 feet from the subject property. The appellant asserted that the Multiple Listing Service listing sheets described comparables #1 and #5 as being rehabbed in 2000 and 2015, respectively. These four comparables sold from March 2018 to March 2019 for prices ranging from \$635,000 to \$1,040,000 or from \$197.08 to \$281.01 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$351,458. The subject's assessment reflects a market value of \$1,068,586 or \$283.75 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 with comparable #2 being the same property as appellant's comparable #5. The comparables are composed of 2-story or 2.5-story dwellings of wood siding or brick exterior construction that range in size from 3,390 to 3,701 square feet of living area. The homes were built from 1880 to 1928 with comparables #1 and #3 having effective construction dates of 1946 and 1948, respectively. Each comparable has a full or partial basement with two each having a recreation room. Each property has central air conditioning, two or three fireplaces and an attached or detached garage ranging in size from 462 to 484 square feet of building area. The comparables have sites ranging in size from 11,120 to 19,620 square feet of land area and are located from 377 to 1,982 feet from the subject property. The comparables sold from March 2018 to March 2019 for prices ranging from \$935,000 to \$1,070,000 or from \$257.36 to \$315.63 per square foot of living area, including land.

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 six comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparable #1 due to differences from the subject in style, age and effective age. The Board gives less weight to appellant's comparable #4 due to differences from the subject dwelling in age being significantly newer than the subject dwelling. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #5 as well as the board of review comparable sales, which includes the common comparable. These comparables are improved with dwellings that range in size from 3,040 to 3,701 square feet of living area and were built from 1880 to 1928. None of these comparables has a finished attic area as does the

subject property and two have no basement recreation room as does the subject property. The comparables sold for prices ranging from \$760,000 to \$1,070,000 or from \$250.00 to \$315.63 per square foot of living area, including land. The sale at the low end of the range is appellant's comparable #2, which is 726 square feet or approximately 19% smaller than the subject dwelling. The common comparable submitted by the parties, which has no finished attic area or basement recreation room, sold for a price of \$1,040,000 or \$281.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,068,586 or \$283.75 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported by the common comparable when adjustments are considered to this comparable for the lack of finished basement area and unfinished attic. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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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