



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

APPELLANT: Brian Sarver
DOCKET NO.: 19-05122.001-R-1
PARCEL NO.: 12-31-403-002

The parties of record before the Property Tax Appeal Board are Brian Sarver, 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: \$133,342
IMPR.: \$409,025
TOTAL: \$542,367

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 2-story dwelling of stone exterior construction with 6,292 square feet of living area. The home was built in 1929. Features of the home include a basement with a recreation room, central air conditioning, three fireplaces, a 528 square foot attached garage and a 648 square foot detached garage. The subject has an approximately 60,825 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on four comparable sales. The comparables are located from 1.20 to 2.47 miles from the subject property and one of the comparables is located within the same assessment neighborhood code as the subject property. The parcels range in size from 54,320 to 99,320 square feet of land area and are improved with 1-story, 1.75-story, or 2-story homes of brick or stone exterior construction ranging in size from 4,454 to 6,410 square feet of living area. The dwellings were built from 1925 to 2008. Each home has a basement, three of which each have a recreation room, central air conditioning, three or five fireplaces, and one or two garages

ranging in size from 332 to 1,200 square feet of building area. The comparables sold from May 2016 to March 2019 for prices ranging from \$1,170,000 to \$2,095,000 or from \$204.98 to \$384.90 per square foot of living area, including land.

The appellant submitted notes explaining that the appellant's comparable #1 is newer than the subject but sold at a discount, the appellant's comparables #2 and #3 are newer than the subject and have higher land values than the subject, and the appellant's comparable #4 is similar in age to the subject and has a higher land value than the subject.

Based upon this evidence, the appellant requested the subject property's total assessment be reduced to \$455,915 which would reflect a market value of \$1,367,882 or \$217.40 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 \$542,367. The assessment reflects a market value of \$1,649,033 or \$262.08 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 where comparables #4 and #5 are the same as the appellant's comparables #3 and 4, respectively. The comparables are located from 0.40 of a mile to 2.34 miles from the subject property and two of the comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 35,400 to 99,320 square feet of land area and are improved with 1.75-story or 2-story homes of brick exterior construction ranging in size from 2,993 to 7,391 square feet of living area. The dwellings were built from 1925 to 1993 and one home built in 1953 has a reported effective age of 1989. The homes each have a basement, four of which each have a recreation room, central air conditioning, one to five fireplaces, and one or two garages ranging in size from 332 to 966 square feet of building area. The comparables sold from May 2018 to October 2019 for prices ranging from \$799,000 to \$2,170,000 or from \$266.96 to \$384.90 per square foot of living area, including land.

Based upon 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 seven comparables, with two common comparables, for the Board's consideration. None of the comparables are truly similar to the subject due to

differences from the subject in location, lot size, dwelling size, age, and/or design. The Board gives less weight to the appellant's comparable #1, the appellant's comparable #3/board of review's comparable #4, and the board of review's comparables #1 and #2, due to differences from the subject in dwelling size and/or age. The Board gives less weight to the appellant's comparable #2, which has a 1-story home compared to the subject's 2-story home.

The Board finds the best evidence of market value to be the appellant's comparable #4/board of review's comparable #5 and the board of review's comparable #3, which are relatively similar to the subject in dwelling size and some features. These most similar comparables sold in July 2018 and July 2019 for prices of \$2,095,000 and \$2,170,000 or \$384.90 and \$293.60 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,649,033 or \$262.08 per square foot of living area, including land, which is below the range established by the best comparables 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Brian Sarver, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085