



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

APPELLANT: Leslie Dhamer
DOCKET NO.: 19-05123.001-R-1
PARCEL NO.: 12-31-402-005

The parties of record before the Property Tax Appeal Board are Leslie Dhamer, 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: \$58,846
IMPR.: \$150,550
TOTAL: \$209,396

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 1.75-story dwelling of brick exterior construction with 2,898 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace, and a 575 square foot garage. The property has a 16,840 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 three comparable sales. The comparables are located from 0.39 to 0.50 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 25,140 to 49,120 square feet of land area and are improved with 1.75-story or 2-story homes of brick or wood siding exterior construction ranging in size from 2,746 to 3,131 square feet of living area. The dwellings were

built from 1964 to 1966. Each home has a basement, one of which has a recreation room, central air conditioning, one or two fireplaces, and a 576 or 644 square foot garage. The comparables sold from May 2018 to April 2019 for prices ranging from \$650,000 to \$700,000 or from \$207.60 to \$254.92 per square foot of living area, including land.

The appellant submitted notes contending that the appellant's comparables are similar to the subject in condition and age but differ from the subject in lot size. The appellant further stated that comparable #3 was renovated in 2008. The appellant also submitted a listing sheet for comparable #3 describing a renovation in 2008.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$184,862 which would reflect a market value of \$554,642 or \$191.39 per square foot of living area, including land, 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 \$233,310. The subject's assessment reflects a market value of \$709,365 or \$244.78 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 where the board of review's comparable #1 is the same as the appellant's comparable #3 and the board of review's comparable #3 is the same as the appellant's comparable #2, which are both described above. The board of review's comparable #2 is located 0.50 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcel has 48,380 square feet of land area and is improved with a 2-story home of brick exterior construction with 2,993 square feet of living area. The dwelling was built in 1968. The home has a basement with a recreation room, central air conditioning, a fireplace, and a 759 square foot garage. This comparable sold in October 2019 for a price of \$799,000 or \$266.96 per square foot of living area, including land.

The board of review also submitted notes contending that the subject is newer, has a larger basement, and greater numbers of bathrooms than the comparables. The board of review also stated that the subject's assessment was previously reduced to its 2016 sale price.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of four comparable sales, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #2/board of review's comparable #3 and the appellant's comparable #3/board of review's comparable #1, which each do not have a recreation room like the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review's comparable #2, which are similar to the subject in dwelling size, location, and most features, although both of these comparables have much larger lots than the subject. These most similar comparables sold in May 2018 and October 2019 for prices of \$650,000 and \$799,000 or \$207.60 and \$266.96 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$709,365 or \$244.78 per square foot of living area, including land, which is bracketed 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, such as lot size, 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: 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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