



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

APPELLANT: Kenneth Pollard
DOCKET NO.: 19-05125.001-R-1
PARCEL NO.: 12-31-215-005

The parties of record before the Property Tax Appeal Board are Kenneth Pollard, 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: \$149,071
IMPR.: \$328,978
TOTAL: \$478,049

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 5,572 square feet of living area. The home was built in 1928 and has an effective age of 1939. Features of the home include a basement, central air conditioning, three fireplaces, finished attic space, a 462 square foot garage. The subject has an approximately 96,816 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 five comparable sales. The comparables are located from 1.63 to 2.49 miles from the subject property. The parcels range in size from 35,250 to 99,320 square feet of land area and are improved with 1.75-story to 2.5-story homes of brick or wood siding exterior construction ranging in size from 5,151 to 5,802 square feet of living area. The dwellings were built from 1900 to 1930 and comparable #3 has a reported effective age of 1950.

Each home has a basement, two of which have a recreation room, central air conditioning, and from one to six fireplaces. Four of the comparables each have one or two garages ranging in size from 360 to 1,171 square feet of combined building area. The comparables sold from March 2018 to May 2019 for prices ranging from \$1,000,000 to \$2,095,000 or from \$194.14 to \$384.90 per square foot of living area, including land.

The appellant submitted notes explaining that the appellant's comparable #1 is similar in age and condition to the subject and is located in the same township as the subject.

Based upon this evidence, the appellant requested the subject property's land assessment be reduced to \$429,589 which would reflect a market value of \$1,288,896 or \$231.32 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 \$478,049. The assessment reflects a market value of \$1,453,478 or \$260.85 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 comparable #3 is the same as the appellant's comparable #3. The comparables are located from 0.49 of a mile to 2.04 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 42,010 square feet of land area and are improved with 1.75-story or 2-story homes of brick or wood siding and stone exterior construction ranging in size from 4,791 to 5,171 square feet of living area. The dwellings were built from 1914 to 2018 and two of the homes have reported effective ages of 1950 and 1989. Each home has a basement with a recreation room, central air conditioning, and two or five fireplaces. Two of the comparables each have a 734 or a 779 square feet garage. The comparables sold from March 2018 to December 2019 for prices ranging from \$1,375,000 to \$1,900,000 or from \$265.91 to \$376.16 per square foot of living area, including land.

The board of review submitted a listing sheet for comparable #2 describing the property as new construction.

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 sales, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and the board of review's comparables #1 and #2, due to differences from the subject in age.

The Board finds the best evidence of market value to be the appellant's comparables #1, #4, and #5, and the appellant's comparable #3/board of review's comparable #3, which are most similar to the subject in dwelling size, age, and some features, although some of these comparables each have differences in garage amenities, finished basement area, and dwelling size from the subject property. These most similar comparables sold from March 2018 to May 2019 for prices ranging from \$1,375,000 to \$2,095,000 or from \$256.11 to \$384.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,453,478 or \$260.85 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 from 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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