



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

APPELLANT: Dave Levinson
DOCKET NO.: 19-05148.001-R-1
PARCEL NO.: 14-23-101-017

The parties of record before the Property Tax Appeal Board are Dave Levinson, 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: \$54,895
IMPR.: \$218,105
TOTAL: \$273,000

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 44,118 square foot site improved with a two-story dwelling of brick exterior construction with 4,095 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished full walk-out basement, central air conditioning, two fireplaces and an attached garage with 903 square feet of building area. The property is located in Kildeer, Ela 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 improved with two-story dwellings with brick or brick and frame construction ranging in size from 3,902 to 4,284 square feet of living area. The homes were built in 2001 and 2002. Each comparable has an unfinished basement, central air conditioning, two or three fireplaces and an attached garage ranging in size from 900 to 1,575 square feet of building area. The comparables have sites ranging in size from

40,511 to 93,654 square feet of land area and are located from .17 to 1.81 miles from the subject property. The sales occurred from May 2018 to June 2019 for prices ranging from \$540,000 to \$670,000 or from \$133.40 to \$156.40 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$224,763.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$282,132. The subject's assessment reflects a market value of \$857,805 or \$209.48 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 improved with two-story dwellings of brick or frame construction ranging in size from 3,613 to 4,331 square feet of living area. The homes were built from 1989 to 2012. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 816 to 1,071 square feet of building area. These properties have sites ranging in size from 23,522 to 106,776 square feet of land area and are located from approximately .57 to 1.56 miles from the subject property. The sales occurred from May 2018 to January 2019 for prices ranging from \$735,000 to \$970,000 or from \$175.48 to \$240.99 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 evidence in the record supports a reduction in the subject's assessment.

The record contains eight comparables sales submitted by the parties to support their respective positions. The Board finds that board of review comparables #4 and #5 are older than the subject dwelling, each is smaller than the subject dwelling, and comparable #4 also has significantly more land area than the subject property. Due primarily for differences from the subject in age and/or land area, board of review comparables #4 and #5 are given less weight. The remaining comparables are more similar to the subject in both size and age. The Board finds, however, appellant's comparable #2 has approximately 112% more land area than the subject and board of review comparable #3 has approximately 47% less land area than the subject property. Board of review comparable #1, which sold for \$970,000 or \$240.99 per square foot of living area, including land, appears to be an outlier in terms of overall price and price per square foot of living area in relation to the remaining sales in the record and is given less weight. Appellant's comparable sales and board of review comparables sales #2 and #3 sold for prices ranging from \$540,000 to \$796,000 or from \$133.40 to \$204.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$857,805 or \$209.48 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence 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:

April 19, 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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