



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

APPELLANT: Jeff Ferguson  
DOCKET NO.: 19-05219.001-R-1  
PARCEL NO.: 14-10-305-022

The parties of record before the Property Tax Appeal Board are Jeff Ferguson, 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:** \$36,678  
**IMPR.:** \$66,687  
**TOTAL:** \$103,365

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 one-story dwelling of frame exterior construction with 1,053 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, one fireplace, two full baths, one half bath, a 252 square foot attached garage and 560 square foot detached garage. The property has a 14,667 square foot site and is located in Lake Zurich, 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 located from .37 to .54 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites with 6,595 or 7,360 square feet of land area and are improved with one-story dwellings of frame exterior construction with either 1,024 or 1,176 square feet of living area. The dwellings were built in 1948 or 1988. The comparables each have an unfinished

basement, central air conditioning and two full baths. Two of the comparables each have a detached garage with 440 or 600 square feet of building area. The properties sold from January to August 2019 for prices ranging from \$138,000 to \$280,000 or from \$134.77 to \$238.10 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$80,722, which would reflect a market value of \$242,190 or \$230.00 per square foot of living area, including land, when using 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 \$103,365. The subject's assessment reflects a market value of \$314,275 or \$298.46 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 located from .49 to .58 of a mile from the subject property and within the same assessment neighborhood code as the subject. The board of review's comparables #4 and #5 are duplicates of the appellant's comparables #2 and #1, respectively. The comparables have sites that range in size from 7,360 to 12,800 square feet of land area and are improved with one-story dwellings of frame exterior construction ranging in size from 1,176 to 1,400 square feet of living area. The dwellings were built from 1959 to 1988 with comparable #3 having a reported effective age of 1963. The board of review reported that four of the comparables have unfinished basements, three comparables have central air conditioning and two comparables each have a fireplace. Each comparable has two of three full baths and either an attached or a detached garage that ranges in size from 440 to 857 square feet of building area. The properties sold from April 2017 to August 2019 for prices ranging from \$207,500 to \$282,000 or from \$176.45 to \$238.10 per square foot of living area, including land. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six suggested comparable sales for the Board's consideration, as two comparable sales common to both parties. The Board has given less weight to the appellant's comparable #3 as its dwelling is considerably older in age than the subject dwelling. The Board has given reduced weight to board of review comparables #1, #2 and #3 due to their larger dwelling sizes and older ages when compared to the subject dwelling. Furthermore, the 2017 sale of board of review comparable #1 is dated and less likely to be indicative of the subject's market value as of January 1, 2019.

The Board finds the best evidence of market value to be the parties' two common comparables. These two properties sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size and design. However, the Board finds each comparable has a smaller site size and an older dwelling with fewer bathrooms, no fireplace and only one garage when compared to the subject. Nevertheless, these comparables sold in April and August 2019 for prices \$207,500 and \$280,000 or for \$176.45 and \$238.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$314,275 or \$298.46 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record but appears to be logical given its superior site size, age and features. Therefore, after considering adjustments to the comparables for differences, when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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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