



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

APPELLANT: David Stern
DOCKET NO.: 19-05221.001-R-1
PARCEL NO.: 14-09-102-003

The parties of record before the Property Tax Appeal Board are David Stern, 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: \$79,708
IMPR.: \$252,071
TOTAL: \$331,779

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 brick and wood siding exterior construction with 4,944 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 1,100 square foot garage. The property also has a 1,426 square foot inground swimming pool and a gazebo. The property has a 65,988¹ square foot site and is located in Hawthorn Woods, Ela 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 located in either Lake Zurich or Long Grove and from .74 of a mile to 5.04 miles from the subject property, none of which have the

¹ The subject's property record card provided by the board of review describes the subject site as having 53,698 square feet of lake front land and 12,290 square feet of lakes/bottom land, which was unrefuted by the appellant.

same assessment neighborhood code as the subject. The comparables have sites that range in size from 66,590 to 152,410 of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,157 to 5,504 square feet of living area. The dwellings were built from 1987 to 2001. The appellant reported that one comparable has an unfinished lower level and four comparables have unfinished basements. Each comparable has central air conditioning, from one to four fireplaces and a garage that ranges in size from 772 to 988 square feet of building area. Two comparables each have an inground swimming pool. These properties sold from February 2018 to May 2019 for prices ranging from \$557,500 to \$842,500 or from \$128.43 to \$157.61 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$255,414, which would reflect a market value of \$766,319 or \$155.00 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 \$331,779. The subject's assessment reflects a market value of \$1,008,753 or \$204.04 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 in Hawthorn Woods and from .09 to .66 of a mile from the subject property, four of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 42,690 to 76,630 square feet of land area. The comparables are improved with 1-story, 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,496 to 5,430 square feet of living area. The dwellings were built from 1986 to 2006. The comparables each have an unfinished basement, two of which have walk-out designs. Each comparable has central air conditioning, from one to three fireplaces and an attached garage ranging in size from 576 to 1,126 square feet of building area. Comparable #1 has an inground swimming pool. These properties sold from May 2018 to December 2019 for prices ranging from \$507,500 to \$1,067,500 or from \$171.10 to \$272.44 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 ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their dissimilar locations outside of the Village of Hawthorn Woods. The Board has given reduced weight to board of review

comparables #2, #3 and #5 due to their smaller dwelling sizes and/or dissimilar 1-story design when compared to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparables #1 and #4, which are most similar to the subject in location but have varying degrees of similarity to the subject in dwelling size, design, age and features. The Board finds board of review comparable #1 is superior to the subject in dwelling size and age, while board of review comparable #4 is superior to the subject in age but inferior to the subject in dwelling size and has no inground swimming pool. Nevertheless, these two comparables sold in May and September 2018 for prices of \$962,500 and \$1,067,500 or for \$196.59 and \$243.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,008,753 or \$204.04 per square foot of living area, including land, which falls between the two best comparable sales in this record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences from 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:

May 17, 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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