



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

APPELLANT: Brad Shafer  
DOCKET NO.: 19-05223.001-R-1  
PARCEL NO.: 14-08-201-030

The parties of record before the Property Tax Appeal Board are Brad Shafer, 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:** \$25,483  
**IMPR.:** \$182,977  
**TOTAL:** \$208,460

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 two-story dwelling of frame exterior construction with 4,172 square feet of living area. The dwelling was built in 1962 but has a reported effective age of 2003.<sup>1</sup> Features of the home include an unfinished basement, central air conditioning, two fireplaces, a 1,405 square foot deck, a 1,914 square foot patio, a 900 square foot inground swimming pool and a 1,436 square foot attached garage. The subject property has a 38,076 square foot site and is located in Hawthorn Woods, Ela Township, Lake County, Illinois.

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<sup>1</sup> According to the subject's property record card submitted by the board of review, the house had mold, roof leak and standing water when it was purchased in July 2013. It was further noted that after the purchase, a permit was issued in 2015 for interior remodel and an addition, and that the house was totally gutted, which was unrefuted by the appellant.

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 .65 to .91 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 40,240 to 89,354 square feet of land area. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,303 to 3,788 square feet of living area. The dwellings were built from 1985 to 1997. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 726 square feet of building area. Two comparables each have either a 382 or a 675 square foot deck and two comparables have either a 560 or a 544 square foot patio. The comparables sold from June 2018 to June 2019 for prices ranging from \$456,000 to \$582,500 or from \$138.10 to \$153.78 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$184,940, which would reflect a market value of \$554,875 or \$133.00 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 \$208,460. The subject's assessment reflects a market value of \$633,810 or \$151.92 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 response to the appeal, the board of review asserted that the appellant's comparables seem to support the subject's value and noted that the "Subject was totally gutted, remodeled, and added to in 2014/2015, effective age newer due to this. Garage size larger, in-ground swimming pool, larger decks and patios. Subject has face brick which was not included in the assessment in error."

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .40 to .79 of a mile from the subject property and within the same assessment neighborhood code as the subject. The board of review's comparable #1 is a duplicate of the appellant's comparable #3. The comparables have sites that range in size from 37,616 to 89,354 square feet of land area and are improved with two-story dwellings of frame exterior construction ranging in size from 2,464 to 3,788 square feet of living area. The dwellings were built from 1967 to 1992. The comparables each have an unfinished basement, one of which is a walk out. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 624 to 1,004 square feet of building area. Two comparables each have either a 405 or a 789 square foot deck, three comparables have patios that range in size from 320 to 960 square feet and one comparable has a gazebo. The properties sold from January 2018 to June 2019 for prices ranging from \$450,000 to \$585,000 or from \$153.78 to \$214.44 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 no reduction in the subject's assessment is warranted.

The record contains six suggested comparable sales for the Board's consideration, with one sale common to both parties. The Board finds none of the comparables are truly similar to the subject due to differences in lot size, dwelling size, age and features, such as smaller decks, patios and garages and/or lack of an inground swimming pool. Nevertheless, the Board has given less weight to board of review comparables #2, #3 and #4 due to their significantly smaller dwelling sizes when compared to the subject.

The Board finds the parties' remaining comparables, which includes the common comparable, are similar to the subject in location and design. However, the Board finds all of these comparables are inferior to the subject in dwelling size, age and features. These three comparables sold from June 2018 to June 2019 for prices ranging from \$456,000 to \$582,500 or from \$138.10 to \$153.78 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$633,810 or \$151.92 per square foot of living area, including land, which falls above the overall market value range established by the best comparables in the record but within the range on a price per square foot basis. The subject's higher overall value appears to be logical due its larger dwelling size, larger garage size and additional features, such as an inground swimming pool, and given the subject's recent remodeling and addition. 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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