



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

APPELLANT: Michael Hughes
DOCKET NO.: 19-05526.001-R-1
PARCEL NO.: 15-01-302-046

The parties of record before the Property Tax Appeal Board are Michael Hughes, 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: \$57,535
IMPR.: \$129,113
TOTAL: \$186,648

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 townhome of frame construction with 2,367 square feet of living area. The dwelling was constructed in 1998. Features of the home include a partially finished basement, central air conditioning, a fireplace and an attached 483 square foot garage. The property has a 3,920 square foot site and is located in Lake Forest, Vernon 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 that are located from .02 to .10 of a mile from the subject and within the same neighborhood code as the subject. The comparables have sites ranging in size from 3,049 to 3,920 square feet of land area that are improved with two-story townhomes of frame construction containing from 2,321 to 2,367 square feet of living area. The homes were built in 1997 or 1998. The comparables have basements, three of which

have finished area, central air conditioning, a fireplace and an attached 483 square foot garage. The comparables sold in May 2018 or March 2019 for prices ranging from \$505,000 to \$560,000 or from \$213.35 to \$236.59 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's assessment be reduced to \$179,085.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,648. The subject's assessment reflects a market value of \$567,492 or \$239.75 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 that are located from .03 to .24 of a mile from the subject. The board of review's comparables #1 and #2 are also located within the same neighborhood code as the subject and are the same properties as the appellant's comparables #4 and #5. The comparables have sites with 3,480 or 14,820 square feet of land area that are improved with two-story townhomes of wood siding exterior construction containing 2,367 or 2,968 square feet of living area. The homes were built in 1998 or 2000. The comparables have basements, two of which have finished area, central air conditioning, a fireplace and an attached garage with 483 or 528 square feet of building area. The comparables sold in March or May 2018 for prices of \$560,000 and \$577,500 or \$194.58 and \$236.59 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 parties submitted a total of six comparable sales for the Board's consideration, two of which were submitted by both parties. The Board gives less weight to the board of review's comparable #3 due to its location outside the subject's neighborhood code and its significantly larger size, when compared to the subject. The Board finds the parties' remaining comparables, which includes two common comparables, are more similar to the subject in location, style, age, size and most features. However, two of the best comparables lack finished basement area like the subject and two comparables have less finished basement area, when compared to the subject. Nevertheless, the best comparables sold in May 2018 or March 2019 for prices ranging from \$505,000 to \$560,000 or from \$213.35 to \$236.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$567,492 or \$239.75 per square foot of living area, including land, which falls slightly above the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as finished basement area, the Board finds the subject's slightly higher estimated market value as reflected by its assessment is supported. Based on this evidence 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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