



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

APPELLANT: Todd Sones
DOCKET NO.: 19-06591.001-R-1
PARCEL NO.: 11-29-311-029

The parties of record before the Property Tax Appeal Board are Todd Sones, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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: \$51,064
IMPR.: \$138,266
TOTAL: \$189,330

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 brick and wood siding exterior construction with 3,234 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 614 square foot garage. The property has an approximately 11,510 square foot site and is located in Vernon Hills, Libertyville 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 within 0.17 of a mile from the subject property. The comparables have sites that range in size from 10,580 to 13,120 square feet of land area and are improved with two-story dwellings of brick or brick and wood siding exterior construction that range in size from 3,084 to 3,530 square feet of living area. The dwellings were built from 1998 to 2000. Each comparable has an unfinished basement, central

air conditioning, one fireplace and a garage ranging in size from 604 to 656 square feet of building area. The properties sold from July 2017 to November 2019 for prices ranging from \$482,500 to \$602,500 or from \$147.49 to \$176.03 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$175,107 which reflects a market value of \$525,374 or \$162.45 per square foot of living area, land included, when applying 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 \$193,650. The subject's assessment reflects a market value of \$588,780 or \$182.06 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 within 0.24 of a mile from the subject property. Board of review comparable #5 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 10,470 to 13,750 square feet of land area and are improved with two-story dwellings of brick or brick and wood siding exterior construction that range in size from 3,238 to 3,496 square feet of living area. The homes were built in 1998 or 2000. Each comparable has an unfinished basement, central air conditioning and a garage with 612 or 656 square feet of building area. Four comparables each have one fireplace. The properties sold from February 2018 to September 2019 for prices ranging from \$570,000 to \$630,000 or from \$166.14 to \$180.21 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables #2 and #4 which sold in 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record. The Board gives less weight to the appellant's comparables #1 and #5 along with board of review comparables #2 and #3 which are less similar to the subject in dwelling size and/or site size than other comparables in the record.

The Board finds the best evidence of market value to be the board of review's comparables #1, #4 and #5, which includes the common comparable. These properties are more similar to the subject in location, age, site size, design, dwelling size and other features. These three comparables sold from February to December 2018 for prices ranging from \$570,000 to \$605,000 or from \$176.03 to \$178.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$588,780 or \$182.06 per square foot of living

area, including land, which falls within the range established by the best comparable sales in this record on an overall basis but above the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, 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: June 21, 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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