



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

APPELLANT: Gerald Batsford
DOCKET NO.: 19-08072.001-R-1
PARCEL NO.: 15-24-305-001

The parties of record before the Property Tax Appeal Board are Gerald Batsford, the appellant; 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: \$40,241
IMPR.: \$147,511
TOTAL: \$187,752

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 frame exterior construction with 2,955 square feet of living area.¹ The dwelling was constructed in 1972 and is 48 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 484 square foot garage. The property has an approximately 20,040 square foot site and is located in Lincolnshire, Vernon 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 within 0.15 of a mile from the

¹ The parties differ as to the subject's dwelling size and basement finish. The Board finds the best description of the subject's dwelling size is found in the property record card which contains a sketch and measurements of the subject's floorplan. The Board finds the best description of the subject's basement finish was reported in Section III – Description of Property in which the appellant reported the subject has finished area in the partial basement. The Board further finds these discrepancy shall not affect its decision in this appeal.

subject property. The comparables have sites with either 20,038 or 20,473 square feet of land area and are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 2,730 to 3,047 square feet of living area. The dwellings were built in 1972 or 1973. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 456 to 528 square feet of building area. The properties sold from April 2019 to April 2020 for prices ranging from \$485,000² to \$540,000 or from \$171.99 to \$183.15 per square foot of living area, land included.

The appellant also submitted written comments addressing the dwelling size of the subject property stating the reported square footage of 2,988 was under protest and that the County was to remeasure the subject property to verify its size. The appellant submitted three tables with listing/sale history for each of the comparables submitted. The appellant comments that comparable #1 and #2 had 2020 sale prices of 18% and 22%, respectively, below their original list prices. In addition, the appellant submitted photographs and Multiple Listing Service (MLS) sheets on each of the comparable sales submitted. Based on this evidence, the appellant requested the subject's assessment be reduced to \$169,830 which reflects a market value of \$509,541 or \$172.43 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." While the board of review disclosed a total assessment for the subject of \$187,752 the Board finds the Final Decision supplied by the appellant reveals a total assessed value of \$189,338. In the absence of evidence of the issuance of a subsequent Certification of Error, the Board finds that the subject's assessment reflects a market value of \$570,848 or \$193.18 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 four comparable sales located within 0.36 of a mile from the subject property. The comparables have sites ranging in size from 13,340 to 20,470 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 2,760 to 3,314 square feet of living area. The homes were built from 1976 to 1987. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 562 square feet of building area. Comparable #3 has an inground swimming pool. The properties sold from October 2018 to October 2019 for prices ranging from \$605,000 to \$700,000 or from \$190.61 to \$231.52 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

² The Board finds the correct sale price of appellant's comparable #2 is \$485,000 which was reported in the MLS sheet for the property that was submitted by the appellant.

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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which sold in March and April 2020, more than one year after the January 1, 2019 assessment date and therefore, less likely to reflect market value as of that date. The Board gives less weight to the board of review's comparables #2, #3 and #4 which differ from the subject in age and/or feature an inground swimming pool lacking in the subject property.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review comparable #1 which sold more proximate in time to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and other features. These two best comparables sold in April 2019 for prices of \$500,000 and \$700,000 or for \$177.22 and \$211.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$570,848 or \$193.18 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, 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: 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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