



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

APPELLANT: James Barton
DOCKET NO.: 19-08486.001-R-1
PARCEL NO.: 16-05-202-094

The parties of record before the Property Tax Appeal Board are James Barton, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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: \$126,228
IMPR.: \$243,772
TOTAL: \$370,000

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 exterior construction with 4,430 square feet of living area. The dwelling was constructed in 1987 and is 32 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and an 828 square foot garage. The property is located in Lake Forest, West Deerfield Township, Lake County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.80 of a mile from the subject property. Comparable #4 has a 21,780 square foot site size. The comparables are

¹ Neither party provided a site size for the subject property.

improved with 2-story dwellings of brick or wood siding² exterior construction that range in size from 3,847 to 4,222 square feet of living area. The dwellings range in age from 31 to 36 years old. Three comparables have a basement with two having finished area and one property has a concrete slab foundation. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 682 to 756 square feet of building area. The properties sold from March to August 2018 for prices ranging from \$730,000 to \$998,000 or from \$188.92 to \$254.59 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$343,972 which reflects a market value of \$1,032,019 or \$232.96 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 \$420,433. The subject's assessment reflects a market value of \$1,278,300 or \$288.55 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 located within 0.26 of a mile from the subject property.³ Board of review comparable #2 is the same property as the appellant's comparable #4 which was previously described. Board of review comparable #3 has 50,090 square feet of land area. Comparables #1 and #3 are improved with either a 1.75-story or 2-story dwelling of brick or brick and wood siding exterior construction with 3,648 or 5,635 square feet of living area. The homes were built in 1986 or 1996. Each comparable has an unfinished basement, central air conditioning, two or three fireplaces and a garage with either 704 or 805 square feet of building area. Comparable #1 has an inground swimming pool. The properties sold in July 2018 and August 2020 for prices ranging of \$1,070,000 to \$1,875,000 or from \$293.31 to \$332.74 per square foot of living area, land included, respectively. 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 six comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparable #3 which has a concrete slab foundation in contrast to the subject's basement with finished area. The Board gives less weight to the board of review comparables #1 and #3 which either have an

² Some property details for the appellant's comparable #4 were corrected with information contained in the property record card for that property which was submitted by the appellant.

³ The Board has renumbered the board of review's comparables #1 through #3.

inground swimming pool, unlike the subject, or sold in August 2020 approximately 20 months after the January 1, 2019 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be the remaining comparables, including the common comparable, which are similar to the subject in location, age, design, dwelling size and other features. The Board further finds that land area, relevant to the overvaluation argument, was not reported by either party for the subject property and that only one of the best comparable properties has a reported site size. However, the subject has a land assessment of \$126,228 while the three best comparables have land assessments of either \$93,267 or \$100,982, suggesting the subject site is larger than any of the three best comparables in the record. These best comparables sold in May or August 2018 for prices ranging from \$730,000 to \$998,000 or from \$188.92 to \$254.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,278,300 or \$284.95 per square foot of living area, including land, which falls above the range established by the 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 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:

July 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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