



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

APPELLANT: James Hills
DOCKET NO.: 20-00650.001-R-1
PARCEL NO.: 13-09-101-027

The parties of record before the Property Tax Appeal Board are James Hills, 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: \$37,168
IMPR.: \$171,144
TOTAL: \$208,312

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 2020 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 3,949 square feet of living area. The dwelling was constructed in 2008. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a garage containing 922 square feet of building area. The property has a 40,075 square foot site and is located in Cary, Cuba 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 and a Multiple Listing Service sheet for one of the comparables. The comparables are located in the same neighborhood code as the subject property and were built from 2002 to 2006. The comparables consist of two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 3,240 to 4,608 square feet of living area. Each dwelling has central air conditioning, one or two

fireplaces, and a garage ranging in size from 692 to 1,074 square feet of building area. Each dwelling has a basement with two having finished area. Comparables #3 and #4 have inground swimming pools.¹ The parcels range in size from 45,119 to 59,242 square feet of land area. The comparables sold from July 2019 to June 2020 for prices ranging from \$475,000 to \$785,000 or from \$144.78 to \$170.36 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$197,430.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,312. The subject's assessment reflects a market value of \$625,749 or \$158.46 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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. Comparables #1 and #3 are the same as appellant's comparables #4 and #5, respectively. The comparables are located in the same neighborhood code as the subject property and consist of two-story dwellings of brick and wood siding or stone and wood siding exterior construction ranging in size from 3,474 to 4,608 square feet of living area. The dwellings were built from 2004 to 2006. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 828 to 1,074 square feet of building area. Each dwelling has a basement with two having finished area. Comparables #1 and #2 each have an inground swimming pool. The parcels range from 39,990 to 59,240 square feet of land area. The comparables sold from September 2019 to June 2020 for prices ranging from \$624,900 to \$785,000 or from \$164.63 to \$179.88 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, two of which were common to the parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4/board of review comparable #1 along with board of review comparable #2 due to their inground swimming pools which is not a feature of the subject.

The Board finds the best evidence of market value to be the remaining comparables. These most similar comparables sold for prices ranging from \$475,000 to \$785,000 or from \$144.78 to

¹ Additional details regarding these properties have been drawn from the Multiple Listing Service sheet submitted by the appellant and the property grid submitted by the board of review, which was not refuted with any rebuttal evidence.

\$170.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$625,749 or \$158.46 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, and after considering adjustments to the best comparables for differences, 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: _____

August 23, 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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