



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

APPELLANT: Robert Clement
DOCKET NO.: 20-01261.001-R-1
PARCEL NO.: 15-07-301-028

The parties of record before the Property Tax Appeal Board are Robert Clement, the appellant, by attorney Ellen G. Berkshire of Verros Berkshire, PC 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 **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: \$66,643
IMPR.: \$143,336
TOTAL: \$209,979

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 is improved with a two-story dwelling of brick and frame construction with 3,996 square feet of living area. The dwelling was built in 1991 and is approximately 29 years old. Features of the home include an unfinished full basement, central air conditioning, three fireplaces, and an attached garage with 884 square feet of building area. The property also has an in-ground swimming pool. The property has a site with approximately 87,556 square feet of land area and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of frame, brick or brick and frame construction that range in size from 3,021 to 5,085 square feet of living area. The comparables range in age from 29 to 35 years old. Each comparable has a basement with three having finished area, central air conditioning, one to three fireplaces and a

garage ranging in size from 782 to 933 square feet of building area. The comparables have sites ranging in size from 60,113 to 145,055 square feet of land area and are located from approximately .016 to .10 of one mile from the subject property. The sales occurred from February 2020 to May 2020 for prices ranging from \$479,000 to \$558,250 or from \$103.44 to \$167.04 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$188,249.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,979. The subject's assessment reflects a market value of \$630,757 or \$157.85 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 five comparable sales with comparable sale #1 being the same property as appellant's comparable sale #3. The comparables are improved with two-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 3,342 to 4,267 square feet of living area. The homes were built from 1986 to 1994. Each property has a full basement with four having finished area, central air conditioning, one to three fireplaces and an attached garage ranging in size from 713 to 934 square feet of building area. Two comparables have in-ground swimming pools. The comparables have sites ranging in size from 46,610 to 145,050 square feet of land area and are located from .11 to .29 of one mile from the subject property. The sales occurred from June 2019 to October 2020 for prices ranging from \$558,250 to \$725,000 or from \$162.93 to \$184.97 per square foot of living area, land included.

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 comparable sales in the record support the subject's assessment.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with the comparable sales submitted by the board of review, which includes the common sale submitted by the parties. These comparables are most similar to the subject in dwelling size. The comparables have similar features as the subject with the primary exception being five of the comparables have finished basement area while the subject has an unfinished basement, suggesting these comparables would require downward adjustments to make them more equivalent to the subject for this feature. Additionally, only two of the comparables have in-ground swimming pools as does the subject property. These most similar comparables sold for prices ranging from \$540,000 to \$725,000 or from \$136.33 to \$184.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$630,757 or \$157.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported after considering the suggested adjustments to the comparables for differences from the subject property. Little weight is given appellant's

comparables sales #2 and #4 due to differences from the subject dwelling in size. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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: September 20, 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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