



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

APPELLANT: Jack Johnson
DOCKET NO.: 20-01867.001-R-1
PARCEL NO.: 15-16-202-007

The parties of record before the Property Tax Appeal Board are Jack Johnson, 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: \$49,012
IMPR.: \$158,702
TOTAL: \$207,714

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 wood siding and brick exterior construction with 4,073 square feet of living area.¹ The dwelling was constructed in 1992. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 904 square foot garage. The property also has an 800 square foot inground swimming pool. The property has a 43,560 square foot site and is located in Prairie View, 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 that are located within .50 of a mile

¹ The Board finds the best description of the subject property is found in the subject's property record card presented by the board of review disclosing the subject has an inground swimming pool, which was not reported by the appellant.

from the subject property. The comparables have sites that range in size from 11,518 to 49,432 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,866 to 6,304 square feet of living area. The dwellings were built from 1949 to 2018. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, either one or three fireplaces and a garage ranging in size from 700 to 1,282 square feet of building area. The properties sold from April 2017 to March 2019 for prices ranging from \$215,000 to \$935,000 or from \$55.61 to \$148.32 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$162,385, which would reflect a market value of \$487,204 or \$119.62 per square foot of living area, including land, when using 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 \$207,714. The subject's assessment reflects a market value of \$623,953 or \$153.19 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 that are located from .48 of a mile to 1.17 miles from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 11,500 to 77,040 square feet of land area. The comparables are improved with two-story dwellings of brick, Dryvit, Dryvit and brick, or wood siding and brick exterior construction ranging in size from 3,840 to 6,304 square feet of living area. The dwellings were built from 1989 to 2006 with comparable #3 having a reported effective age of 1995. The comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 624 to 1,282 square feet of building area. Comparable #1 has a gazebo and comparable #2 has an inground swimming pool. The properties sold from March 2019 to September 2020 for prices ranging from \$743,000 to \$935,000 or from \$148.32 to \$193.49 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 record contains a total of eight suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1, #2 and #3, which includes the common sale, due to differences from the subject in age and/or dwelling size. Moreover, appellant's comparables #1 and #3 had sale dates occurring in April and August 2017, which are less proximate in time to the assessment date at

issue than the remaining comparables in the record. Furthermore, the 2017 sale of the appellant's comparable #1 does not appear to include the dwelling which was built in 2018. The Board has given reduced weight to board of review comparable #4 due to its distant location from the subject being more than one mile away.

The Board finds the best evidence of market value to be the appellant's comparable #4 and board of review comparables #2, #3 and #5. The Board finds these comparables are relatively similar to the subject in location, dwelling size, design and age, but have varying degrees of similarity to the subject with respect to site size and features. Nevertheless, these four comparables sold from February 2019 to June 2020 for prices ranging from \$550,000 to \$825,000 or from \$140.09 to \$193.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$623,953 or \$153.19 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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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