



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

APPELLANT: Brian Cutler
DOCKET NO.: 20-03447.001-R-1
PARCEL NO.: 15-17-102-014

The parties of record before the Property Tax Appeal Board are Brian Cutler, 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: \$45,533
IMPR.: \$221,300
TOTAL: \$266,833

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 one-story dwelling of brick exterior construction containing 5,113 square feet of living area. The dwelling was built in 1988 with an effective construction date of 1991. Features of the home include a basement that is partially finished, central air conditioning, five fireplaces, five full bathrooms, two half-bathrooms, and an attached garage with 952 square feet of building area. The subject property also has an inground swimming pool and a hot tub. The property has a site with approximately 44,000 square feet of land area 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 three comparable sales improved with one-story dwellings of brick, frame or brick and frame exterior construction that range in size from 4,606 to 4,962 square feet of living area. The homes were built from 1988 to 2006. Each property has a

basement with one having finished area, central air conditioning, two or four fireplaces, and a garage ranging in size from 879 to 2,766 square feet of building area. Comparable #1 has five full bathrooms, comparable #2 has six full bathrooms and one half bathroom, and comparable #3 has five full bathrooms and one half bathroom. The comparables have sites ranging in size from 95,691 to 151,589 square feet of land area and are located from 1.66 to 2.15 miles from the subject property. The sales occurred from January 2018 to June 2020 for prices ranging from \$725,000 to \$950,000 or from \$157.40 to \$191.46 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$235,174.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$266,833. The subject's assessment reflects a market value of \$801,541 or \$156.77 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 improved with two-story dwellings of brick or Dryvit exterior construction that range in size from 4,972 to 5,255 square feet of living area. The homes were built from 1991 to 1994. Each property has a full or partial basement with finished area, central air conditioning, two or three fireplaces, three to six full bathrooms, one or two half-bathrooms, and an attached garage ranging in size from 836 to 1,272 square feet of building area. Comparable #2 also has an inground swimming pool. The comparables are located from approximately .50 to .92 of one mile from the subject with sites ranging in size from 33,030 to 67,890 square feet of land area. These properties sold from May 2018 to October 2020 for prices ranging from \$825,000 to \$975,000 or from \$165.93 to \$186.85 per square foot of living area, including land.

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 six comparable sales submitted by the parties to support their respective positions. The Board gives less weight to the board of review comparable sales as these properties are improved with homes of a different two-story design than the subject's one-story configuration. The appellant's comparables are more similar to the subject dwelling in style than the comparables presented by the board of review. The appellant's comparables have larger sites than the subject property suggesting each would require a downward adjustment for land area. Comparable #2 has a larger garage than the subject indicating a downward adjustment to this comparable would be appropriate. Conversely, each of the appellant's comparables has fewer fireplaces than the subject, comparable #1 has one less half-bathroom than the subject, two comparables have unfinished basements while the subject has finished basement area, and none of the comparables are reported to have either a swimming pool or hot tub like the subject

property, suggesting each comparable would require upward adjustments for these inferior attributes in relation to the subject property. The appellant's comparables sold for prices ranging from \$725,000 to \$950,000 or from \$157.40 to \$191.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$801,541 or \$156.77 per square foot of living area, including land, which is within the overall price range but slightly below the range on a price per square foot of living area basis as established by the best comparable sales in this record. The Board finds the subject's total assessment is well supported after considering the adjustments to the comparables most similar to the subject dwelling in style. 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 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

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: January 17, 2023



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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