



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

APPELLANT: Abe Kaplan
DOCKET NO.: 20-03448.001-R-1
PARCEL NO.: 15-17-201-028

The parties of record before the Property Tax Appeal Board are Abe Kaplan, 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: \$49,108
IMPR.: \$162,343
TOTAL: \$211,451

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 exterior construction built in 1990 containing 3,838 square feet of living area. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 814 square feet of building area. The property has a 54,291 square foot site 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 two-story dwellings of frame or brick and frame exterior construction built from 1989 to 1995 that range in size from 3,676 to 4,595 square feet of living area. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 816 to 981 square feet of building area. Comparable #3 also has an inground

swimming pool. The comparables have sites ranging in size from 47,762 to 77,039 square feet of land area and are located within approximately .27 of one mile from the subject property. These properties sold in December 2018 or May 2019 for prices ranging from \$590,000 to \$825,000 or from \$154.12 to \$179.54 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$207,231.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,451. The subject's assessment reflects a market value of \$635,179 or \$165.50 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 four comparable sales with comparable #4 being the same property as appellant's comparable sale #3. The comparables are improved with two-story dwellings of brick, brick and wood siding, or brick and Dryvit exterior construction built from 1989 to 1995 and range in size from 3,353 to 4,595 square feet of living area. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 792 to 981 square feet of building area. Comparables #2 and #4 also have an inground swimming pools. The comparables have sites ranging in size from 55,360 to 77,040 square feet of land area and are located within approximately .32 of one mile from the subject property. These properties sold from May 2019 to October 2020 for prices ranging from \$608,000 to \$825,000 or from \$173.27 to \$191.83 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 with one comparable being common to the parties. The Board gives less weight to appellant's comparable #3 and board of review comparables #2 and #4, which includes the common sale, due to differences from the subject dwelling in size, basement finish, and/or inground swimming pool. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 as well as board of review comparable sales #1 and #3. These four comparables sold for prices ranging from \$590,000 to \$765,000 or from \$154.12 to \$191.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$635,179 or \$165.50 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 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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COUNTY

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