



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

APPELLANT: David Hunter
DOCKET NO.: 20-03489.001-R-1
PARCEL NO.: 15-33-104-016

The parties of record before the Property Tax Appeal Board are David Hunter, 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: \$34,039
IMPR.: \$97,348
TOTAL: \$131,387

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 split-level dwelling of frame exterior construction with 1,549 square feet of above-ground living area. The dwelling was constructed in 1978 and features a finished lower level in addition to an unfinished basement, central air conditioning, a fireplace and an attached garage with 460 square feet of building area. The property has an approximately 11,880 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis containing information on four comparable sales located within .37 of a mile and within the same assessment neighborhood code as the subject property. The comparables have sites ranging from 7,350 to 9,191 square feet of land area and are improved with split-level dwellings of frame or brick exterior construction ranging in size from 1,454 to 1,852 square feet of above-ground living area. The dwellings were built from 1979 to

1982. Each comparable has a finished lower level and two comparables also each have an unfinished basement. Each comparable also features central air conditioning and an attached garage ranging in size from 460 to 524 square feet of building area. Two comparables each have a fireplace. The comparables sold from May 2019 to April 2020 for prices ranging from \$295,000 to \$450,000 or from \$191.68 to \$309.49 per square foot of above-ground living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$122,359 which would reflect a market value of \$367,114 or \$237.00 per square foot of above-ground living area, land included, at 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 \$131,387. The subject's assessment reflects a market value of \$394,674 or \$254.79 per square foot of above-ground 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 a grid analysis containing information on four comparable sales located within .81 of a mile from the subject with three comparables being within the same neighborhood assessment code as the subject property. The board of review comparable sale #2 is the same property as appellant's comparable sale #4. The comparables have lots ranging in size from 6,830 to 9,670 and are improved with split-level dwellings with wood siding or stone and wood siding exterior construction ranging in size from 1,454 to 1,590 square feet of above-ground living area. The dwellings were built from 1979 to 1987. One comparable has a finished lower level and two comparables each feature a basement, one with a 483-square foot "recreation room.." Each comparable also has central air conditioning and a garage ranging in size from 460 to 524 square feet of building area. Two comparables each have a fireplace. The comparables sold from February to December 2020 for prices ranging from \$400,000 to \$450,000 or from \$257.86 to \$309.49 per square foot of above-ground living area, land included. Based on this evidence, the board of review requested the assessment be confirmed.

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 Board finds the parties submitted a total of seven comparable sales (including one common sale) in support of their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparable #1 due to its significantly larger dwelling size relative to the subject. The Board also gives less weight to appellant's comparables #2 and #4/board of review #2, along with board of review comparable #1 due to these comparables lacking basements which is a feature of the subject property. Lastly, the Board gives reduced weight to board of review comparable #3 as this comparable is the only property in the record

that is outside of the subject's neighborhood code and is the least proximate in distance to the subject.

The Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparable #4 which are most similar to the subject property in location, design, dwelling size, foundation, and most other features. However, board of review comparable sale #4 has a 483-square foot "recreation room" in the basement which the subject lacks, and a smaller lot size relative to the subject's site, thus requiring adjustments to this comparable in order to make it more equivalent to the subject. These two best comparables in the record sold in August 2019 and February 2020 for prices of \$380,000 and \$410,000 or for \$245.32 and \$257.86 per square foot of above-ground living area, land included, respectively. The subject's assessment reflects a market value of \$394,674 or \$254.79 per square foot of above-ground living area, land included, which is bracketed by the two most similar comparable sales in this record both on an overall value basis and on a per square foot basis. Based on this record and after considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction 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

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: February 21, 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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