



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

APPELLANT: Russell Filip
DOCKET NO.: 20-03861.001-R-1
PARCEL NO.: 15-23-102-006

The parties of record before the Property Tax Appeal Board are Russell Filip, 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: \$66,451
IMPR.: \$126,197
TOTAL: \$192,648

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 part 1-story and part 2-story dwelling of wood siding and brick construction with 3,272 square feet of living area.¹ The dwelling was constructed in 1967 and has an effective year built of 1979. Features of the home include a crawl space foundation, central air conditioning, three fireplaces, a 775 square foot attached garage, and a 960 square foot inground swimming pool. The property has an approximately 20,909 square foot site and is located in Lincolnshire, 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 with the same assessment neighborhood code as the subject property and located within 0.38 of a mile from the subject.

¹ The parties differ as to the subject's story height. The schematic drawing presented by the board of review disclosed that the subject was a part 1-story and part 2-story dwelling.

The comparables have sites of either 20,909 or 25,700 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick and frame construction ranging from 2,622 to 2,964 square feet of living area. The homes were built from 1929 to 1977 with the oldest comparable having an effective year built of 1950. Each comparable has central air conditioning, one or three fireplaces, and a 525 to 672 square foot attached garage. The comparables sold from January to July 2019 for prices ranging from \$380,000 to \$440,000 or from \$128.21 to \$163.04 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's assessment be reduced to \$172,308, which would reflect a market value of \$516,976 or \$158.00 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 \$192,648. The subject's assessment reflects a market value of \$578,696 or \$176.86 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 the same assessment neighborhood code as the subject property and located from 0.07 of a mile to 1.42 miles from the subject. The comparables have sites ranging in size from 19,170 to 37,030 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging from 2,814 to 3,568 square feet of living area. The homes were built from 1967 to 1980 with comparable #4 having an effective year built of 1979. Four of the comparables have basements with three having recreation rooms and one comparable has a crawl space foundation. Each comparable has central air conditioning, one or two fireplaces, and a 456 to 667 square foot attached garage. The comparables sold from July 2019 to October 2020 for prices ranging from \$610,000 to \$710,000 or from \$191.98 to \$244.41 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 parties submitted a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 which differ from the subject in age or dwelling size. The Board also gives less weight to the board of review's comparables #2 through #5 which are less proximate in location to the subject than the other comparables in the

record, being over one mile distant from the subject, and/or have a basement foundation, not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #1 which are overall more similar to the subject in location, age, dwelling size, and features. However, each of the two best comparables lacks an inground swimming pool, which is a feature of the subject, suggesting upward adjustments for this difference would be necessary to make them more equivalent to the subject. Nevertheless, the two best comparables sold in June and July 2019 for prices of \$380,000 and \$645,000 or \$128.21 and \$194.34 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$516,976 or \$158.00 per square foot of living area, including land, is bracketed by the two best comparable sales in this record. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's assessment is well supported 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: 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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