



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

APPELLANT: Roy V. Robertson
DOCKET NO.: 20-04205.001-R-1
PARCEL NO.: 12-31-215-003

The parties of record before the Property Tax Appeal Board are Roy V. Robertson, 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: \$94,410
IMPR.: \$81,507
TOTAL: \$175,917

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 ranch-style dwelling of brick and wood siding exterior construction with 2,517 square feet of living area. The dwelling was constructed in 1951. Features of the home include a concrete slab foundation, central air conditioning, one fireplace, and a 528 square foot garage. The property has an approximately 24,270 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales with the same neighborhood code as the subject property and located from 0.36 of a mile to 1.03 miles from the subject. The comparables are improved with ranch-style dwellings that range in size from 1,796 to 3,223 square feet of living area and are situated on sites that range in size from 24,498 to 84,071 square feet of land area. The dwellings were built from 1953 to 1958. The appellant reported that five

comparables lack basements and one comparable has a finished basement. Each comparable has central air conditioning, one fireplace, and a 492 to 931 square foot garage. The properties sold from April 2019 to May 2020 for prices ranging from \$320,000 to \$570,000 or from \$170.65 to \$212.88 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$130,890 reflecting a market value of \$392,709 or \$156.02 per square foot of living area, land included, 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 \$175,917. The subject's assessment reflects an estimated market value of \$528,438 or \$209.95 per square foot of living area, land included, when applying the 2020 three-year average median level of assessment for Lake County of 33.29%.

In support of the subject's assessment, the board of review submitted information on three comparable sales with the same assessment neighborhood code as the subject property and located within 0.80 of a mile from the subject. The comparables are improved with ranch-style dwellings of brick or wood siding exterior construction that range in size from 2,236 to 2,945 square feet of living area and are situated on sites that range in size from 20,650 to 84,070 square feet of land area. The dwellings were built from 1953 to 1959. Two comparables each have a concrete slab foundation and one comparable has a finished basement. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 306 to 672 square feet of building area. Comparable #3 has a 625 square foot detached garage. The properties sold from June 2019 to October 2020 for prices ranging from \$530,000 to \$655,000 or from \$184.04 to \$246.61 per square foot of living area, land included. 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 seven comparable sales submitted for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #3 which differ from the subject in dwelling size.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are most similar to the subject in location, design, age, dwelling size, and some features, except one comparable has a finished basement, not a feature of the subject, suggesting a downward adjustment would be necessary to make it make equivalent to the subject. Nevertheless, these two properties sold in June 2019 and October 2020 for prices of \$530,000 and \$655,000 or \$237.03 and \$246.61 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$528,438 or \$209.95 per square foot of living area, land included, which falls below the estimate market values of the two best comparables in

the record. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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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