



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

APPELLANT: Paul Shapiro  
DOCKET NO.: 20-04245.001-R-1  
PARCEL NO.: 12-18-104-006

The parties of record before the Property Tax Appeal Board are Paul Shapiro, 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:** \$35,169  
**IMPR.:** \$98,151  
**TOTAL:** \$133,320

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 two-story dwelling of wood siding exterior construction with 2,080 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 400 square foot garage.<sup>1</sup> The property has a 5,660 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales located within 0.40 of a mile from the subject property. The comparables have sites that range in size from 4,792 to 6,970 square feet of land area and are improved with one-story or two-story dwellings that range in size from

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<sup>1</sup> The Board finds the best evidence of the subject property's characteristics was reported in the property record card submitted by the board of review.

2,061 to 2,275 square feet of living area. The dwellings were built from 1994 to 1997. The appellant reports that each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 400 to 639 square feet of building area. The properties sold from May 2019 to July 2020 for prices ranging from \$325,000 to \$425,000 or from \$157.16 to \$204.33 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$119,241 which reflects a market value of \$357,759 or \$172.00 per square foot of living area, land included, when applying 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 \$133,320. The subject's assessment reflects a market value of \$400,481 or \$192.58 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 located within 0.40 of a mile from the subject property. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #8 and #9, respectively. The comparables have sites that range in size from 5,110 to 6,970 square feet of land area and are improved with one-story or two-story dwellings of brick and wood siding exterior construction that range in size from 2,068 to 2,275 square feet of living area. The homes were built in 1995 or 1997. The board of review reported that each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 400 to 639 square feet of building area. The properties sold from May 2019 to September 2020 for prices ranging from \$407,000 to \$425,000 or from \$184.62 to \$204.33 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's 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 record contains ten comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to the appellant's comparables #1 through #7 which lack finished basements or differ from the subject in design. The Board also gives little weight to the board of review comparable #3 which differs in design from the subject property.

The Board finds the best evidence of market value to be the remaining two comparables, which were common to both parties and are more similar to the subject in location, age, design,

dwelling size and features.<sup>2</sup> These comparables sold in May and June 2019 for prices of \$420,000 and \$425,000 or \$184.62 and \$204.33 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$400,481 or \$192.58 per square foot of living area, including land, which is below the two best comparable sales in this record on an overall basis and bracketed on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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<sup>2</sup> The Board finds that the best evidence of basement finish for the two common comparables was reported in the board of review's grid analysis.

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



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 15, 2022



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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