



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

APPELLANT: Warren Shafer  
DOCKET NO.: 20-04395.001-R-1  
PARCEL NO.: 11-16-202-013

The parties of record before the Property Tax Appeal Board are Warren Shafer, 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:** \$58,835  
**IMPR.:** \$102,815  
**TOTAL:** \$161,650

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 2-story dwelling of wood siding exterior construction with 2,549 square feet of living area. The dwelling was built in 1977. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 452 square feet of building area. The property has an approximately 12,110 square foot site and is located in Libertyville, Libertyville 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 located from 0.20 of a mile to 1.03 miles from the subject property. The comparables have sites that range in size from 14,998 to 16,777 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,603 to 2,924 square feet of living area. The dwellings were built from 1977 to 1979 with comparable #2 having an effective year

built of 1980. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 441 to 483 square feet of building area. The properties sold from May to December 2019 for prices ranging from \$466,000 to \$535,000 or from \$179.02 to \$198.41 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,650. The subject's assessment reflects a market value of \$485,581 or \$190.50 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 located within 0.92 of a mile from the subject. Three comparables have sites that range in size from 15,020 to 22,790 square feet of land area; comparable #1 did not provide land area data. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,366 to 2,932 square feet of living area. The dwellings were built from 1920 to 1978 but have effective years built from 1977 to 1989. Each comparable has an unfinished basement; central air conditioning, one or two fireplaces; and a garage ranging in size from 431 to 897 square feet of building area. The properties sold from November 2019 to October 2020 for prices ranging from \$650,000 to \$750,000 or from \$221.69 to \$281.35 square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which is located over 1 mile from the subject property and thus is less proximate in location to the subject than the other comparables in the record. The Board gives reduced weight to board of review comparable #2 which was built in 1920 as compared to the subject which was built in 1977 and lacks a reported parcel size which is needed by the Board to determine comparability to the subject.

The Board finds the best evidence of market value to be the parties' five remaining comparables which are overall more similar to the subject in location, design, age, dwelling size, and most amenities. The properties sold from May 2019 to October 2020 for prices ranging from \$525,000 to \$750,000 or from \$182.97 to \$275.53 per square foot of living area, land included. The subject's assessment reflects a market value of \$485,581 or \$190.50 per square foot of living area, land included, which falls below the range established by the best comparable sales in the record on an overall basis but within the range on a per square foot basis. Based on the record

and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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



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:

April 18, 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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