



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

APPELLANT: William Cargill
DOCKET NO.: 20-04398.001-R-1
PARCEL NO.: 11-22-304-005

The parties of record before the Property Tax Appeal Board are William Cargill, 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: \$54,742
IMPR.: \$30,040
TOTAL: \$84,782

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 is improved with a 1-story dwelling of brick and wood siding exterior construction with 1,742 square feet of living area. The dwelling was constructed in 1949. Features of the home include a slab foundation, central air conditioning and a carport with 322 square feet of building area. The property has an approximately 7,401 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 within 0.25 of a mile from the subject property and have sites that range in size from 8,100 to 8,431 square feet of land area. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 1,408 to 1,652 square feet of living area. The dwellings were built from 1947 to 1950 with effective years built from 1948 to 1959. Two comparables each have central air

conditioning. Each comparable has one fireplace and a garage ranging in size from 360 to 396 square feet of building area. The properties sold from August 2019 to January 2020 for prices ranging from \$170,000 to \$305,000 or from \$106.12 to \$184.62 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,782. The subject's assessment reflects a market value of \$254,677 or \$146.20 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 located within 0.60 of a mile from the subject. Board of review comparables #1 and #3 are the same property as the appellant's comparable #3, which was previously described. Board of review comparables #2, #4, and #5 are improved with 1-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,591 to 1,720 square feet of living area. The dwellings were built from 1950 to 1966 with comparable #5 having an effective year built of 1964. Two comparables each have an unfinished basement and one comparable has a slab foundation. Each comparable has central air conditioning and a garage ranging in size from 308 to 528 square feet of building area. Two comparables each have one fireplace. Sales for the three comparables and an additional sale for board of review #4¹, the common comparable, occurred from March to October 2020 for prices ranging from \$314,000 to \$321,000 or from \$186.05 to \$201.76 per 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 warranted.

The record contains seven suggested comparable sales for the Board's consideration, which includes the parties' one common comparable that depicted sales in both August 2019 and October 2020. The Board gives less weight to the appellant comparable #2 which differs from the subject in dwelling size. The Board gives reduced weight to board of review comparable #2 which lacks a reported parcel size which is needed by the Board to conduct a meaningful analysis of the comparability of the comparable to the subject. The Board also gives less weight to board of review comparables #4 and #5 which have basements, unlike the subject.

¹ The board of review reported a second sale for its comparables #1 and #3, which are the same property as appellant comparable #3. The appellant reported this comparable sold in August 2019 for \$305,000 or \$184.62 per square foot of living area, land included, while the board of review reported this property sold in October 2020 for a price of \$320,000 or \$193.70 per square foot of living area, land included. The second sale was not disclosed nor was it refuted by the appellant in rebuttal.

The Board finds the best evidence of market value to be the parties three remaining comparable sales, which included two sales for the parties' common comparable. The comparables are similar to the subject in location, design, age, dwelling size, and some amenities. The properties sold from August 2019 to October 2020 for prices ranging from \$170,000 to \$320,000 or from \$106.12 to \$193.70 per square foot of living area, land included. The subject's assessment reflects a market value of \$254,677 or \$146.20 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. 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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