



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

APPELLANT: Dennis Dunn
DOCKET NO.: 20-04399.001-R-1
PARCEL NO.: 11-27-103-004

The parties of record before the Property Tax Appeal Board are Dennis Dunn, 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: \$71,039
IMPR.: \$108,581
TOTAL: \$179,620

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 1-story dwelling of wood siding exterior construction with 3,184 square feet of living area. The dwelling was built in 1969. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a garage with 511 square feet of building area. The property has an approximately 40,060 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 0.35 of a mile to 2.03 miles from the subject. The comparables have sites that range in size from 11,384 to 55,221 square feet of land area. The comparables are improved with 1-story dwellings ranging in size from 2,604 to 3,285 square feet of living area. The dwellings were built from 1950 to 1976 with comparables #2 and #3 having effective years built of 1983 and 1977, respectively. Each

comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 505 to 576 square foot garage. The properties sold from June 2019 to May 2020 for prices ranging from \$352,000 to \$540,000 or from \$107.22 to \$207.37 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 \$179,620. The subject's assessment reflects a market value of \$539,561 or \$169.46 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. Board of review comparable #1 is the same property as the appellant's comparable #2, which was previously described. Board of review comparables #2 and #3 are located within 0.43 of a mile from the subject property and have parcel sizes of 39,640 and 39,690 square feet of land area, respectively. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction with 2,904 or 3,010 square feet of living area. The dwellings were built in 1964 or 1965. Each comparable has an unfinished basement, central air conditioning, two fireplaces, and a garage with 441 or 504 square feet of building area. Comparable #3 has an inground pool. Sales for the two comparables and an additional sale for board of review #1¹, the common comparable, occurred from August to December 2020 for prices ranging from \$549,900 to \$660,000 or from \$179.60 to \$219.27 per square foot of living area, and 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 six suggested comparable sales for the Board's consideration, including the parties' one common comparable which depicted sales in both November 2019 and October 2020. The Board gives less weight to the appellant's comparable #1 which differs from the subject in age and the appellant's comparable #3 which differs from the subject in location and has a considerably smaller parcel size than the subject. The Board gives less weight to board of review comparables #2 and #3 due to their dissimilar 2-story designs, unlike the subject's 1-story design, and/or has an inground pool, not a feature of the subject.

¹ The board of review reported a second sale for its comparable #1, which is the same property as appellant comparable #2. The appellant reported this comparable sold in November 2019 for \$470,000 or \$143.07 per square foot of living area, land included, while the board of review reported this property sold in October 2020 for a price of \$590,000 or \$179.60 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 two sales for the parties' common comparable. This comparable is similar to the subject in location, design, age, dwelling size, and amenities. This property sold in November 2019 and October 2020 for prices of \$470,000 and \$590,000 or for \$143.07 and \$179.60 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$539,561 or \$169.46 per square foot of living area, land included, which is bracketed by the two best comparable sales in the record on both an overall and per square foot basis. Based on the record, 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



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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