



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

APPELLANT: Melissa and Steve Clark
DOCKET NO.: 20-04558.001-R-1
PARCEL NO.: 14-13-105-012

The parties of record before the Property Tax Appeal Board are Melissa and Steve Clark, the appellants, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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: \$82,649
IMPR.: \$206,549
TOTAL: \$289,198

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 4,640 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 1,078 square foot garage. The property has an approximately 40,088 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales with the same assessment neighborhood code as the subject property and located within 0.32 of a mile from the subject. The comparables have sites that range in size from 27,020 to 40,570 square feet of land area. The appellants reported that the comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 4,067 to 5,304 square feet of

living area. The dwellings were built from 2004 to 2006. Each comparable has an unfinished basement with one being a walkout style, central air conditioning, one to three fireplaces, and a 787 to 1,446 square foot garage. Comparables #4 and #5 have inground swimming pools. The properties sold from July 2019 to July 2020 for prices ranging from \$690,000 to \$990,000 or from \$156.35 to \$186.65 per square foot of living area, including land.

Based on this evidence, the appellants requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$289,198, which would reflect a market value of \$868,723 or \$187.22 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 with the same assessment neighborhood code as the subject property and located within 0.30 of a mile from the subject. Board of review comparable #2 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 27,290 to 40,570 square feet of land area. The board of review reported that the comparables are improved with 1-story¹ or 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,394 to 5,304 square feet of living area. The dwellings were from 2004 to 2006. Each comparable has an unfinished basement with one being a walkout style, central air conditioning, two or three fireplaces, and a 897 to 986 square foot garage. Comparable #1 has an inground swimming pool. The properties sold from May 2019 to October 2020 for prices ranging from \$885,000 to \$1,050,000 or from \$169.31 to \$210.51 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellants contend 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). 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine suggested comparable sales for the Board's consideration, which included the parties' one comparable. The Board gives less weight to the appellants' comparables #4 and #5 as well as board of review comparable #1 which have an inground swimming pool, which is not a feature of the subject.

¹ The board of review describes its comparable #4 as a 1-story dwelling. However, the board of review's grid indicates it has 4,394 square feet of above ground living area and 1,693 square feet of ground floor living which indicates that this comparable may be a part 2-story dwelling.

The Board finds the best evidence of market value to be the parties' six remaining comparables, which includes the one common comparable, which are overall more similar to the subject in location, design, age, dwelling size, and most features. These properties sold from May 2019 to October 2020 for prices ranging from \$690,000 to \$990,000 or from \$156.35 to \$210.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$868,723 or \$187.22 per square foot of living area, including land, which falls within the range established by the best comparables 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: March 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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