



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

APPELLANT: Sean Patrick  
DOCKET NO.: 20-04667.001-R-1  
PARCEL NO.: 15-13-202-028

The parties of record before the Property Tax Appeal Board are Sean Patrick, 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 **A Reduction** 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:** \$99,059  
**IMPR.:** \$180,941  
**TOTAL:** \$280,000

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 brick and frame exterior construction with 4,126 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement, central air conditioning, two fireplaces and a 1,163 square foot garage. The property has a 32,663 square foot site and is located in Lake Forest, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .86 of a mile from the subject, one of which has the same neighborhood code as the subject. The comparables have sites ranging in size from 20,020 to 40,865 square feet of land area and are improved with 2-story dwellings ranging in size from 3,346 to 4,077 square feet of living area. The dwellings were constructed from 1965 to 1988 with comparable #1 having an effective year built of 1970.

The comparables have basements, with one having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 1,140 square feet of building area. The appellant asserted comparable #4 was a rehab in 2007 based on the Multiple Listing Service sheet associated with the sale. The comparables sold from March 2019 to May 2020 for prices ranging from \$575,000 to \$735,000 or from \$171.85 to \$199.05 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 \$288,583. The subject's assessment reflects a market value of \$866,855 or \$210.10 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 from .15 to 2.49 miles from the subject. Three of the properties are reported to have sites ranging in size from 22,950 to 61,420 square feet of land area. The properties are improved with 1.75-story or 2-story dwellings of wood siding, brick, or wood siding and brick exterior construction ranging in size from 3,152 to 4,509 square feet of living area and were built from 1971 to 1988. The comparables have basements, four of which have finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 667 to 972 square feet of building area. The comparables sold from June 2019 to June 2020 for prices ranging from \$785,000 to \$950,000 or from \$210.69 to \$268.13 per square foot of living area, land included. Based on this evidence, the board of review requested that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #1 due to its considerably smaller dwelling size when compared to the subject. The Board gives less weight to the board of review comparables due to their distant location being over 2 miles away, considerably smaller dwelling size and/or significantly larger site when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #2, #3 and #4 which are relatively similar to the subject in location, site size, design, age, dwelling size and some features. These comparables sold from March 2019 to May 2020 for prices ranging from \$715,000 to \$735,000 or from \$176.58 to \$199.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$866,855 or \$210.10 per square foot of living area, including land, which falls above the range established by the best comparable sales in the

record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on this evidence, the Board finds a reduction in the subject's assessment is justified.

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.

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Chairman



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Member



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Member



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Member



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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



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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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