



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

APPELLANT: Robert Clark
DOCKET NO.: 20-04749.001-R-1
PARCEL NO.: 14-25-402-007

The parties of record before the Property Tax Appeal Board are Robert Clark, 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: \$57,113
IMPR.: \$180,223
TOTAL: \$237,336

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 4,554 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement, central air conditioning, a fireplace and an attached 863 square foot garage. The property has an approximately 57,500 square foot site and is located in Long Grove, Ela 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 presented in two grid analyses. The comparables are located within 0.44 of a mile from the subject and have sites ranging from 79,415 to 139,903 square feet of land area and are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 3,984 to 4,881 square feet of living area. The dwellings were built from 1988 to 1996. Each comparable has a basement, central air conditioning, one or three fireplaces and an attached garage ranging in size from 760 to 1,691 square feet of building area. Comparable #2 also has a detached garage with 2,400 square feet of

building area. The properties sold from May 2019 to May 2020 for prices ranging from \$587,500 to \$677,500 or from \$105.63 to \$138.80 per square foot of living area, including land. 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 \$237,336. The subject's assessment reflects a market value of \$712,935 or \$156.55 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, with comparable #4 being the same property as the appellant's comparable #3. The comparables are located within 1.47 miles from the subject and have sites ranging from 46,670 to 134,370 square feet of land area and are improved with either 1-story or 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,789 to 5,865 square feet of living area. The dwellings were built from 1996 to 2002. Each comparable has a basement, central air conditioning, one to three fireplaces and an attached garage ranging in size from 690 to 1,011 square feet of building area. Comparables #1 and #3 each have an inground swimming pool. The properties sold from March 2019 to October 2020 for prices ranging from \$675,065 to \$1,050,000 or from \$171.29 to \$226.97 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board finds the parties submitted a total of six comparable properties, with one common comparable to both parties, for the Board's consideration, none of which are truly similar to the subject. The appellant's comparables differ from the subject in age, dwelling size, garage size and some features when compared to the subject. Similarly, the board of review comparables differ from the subject in dwelling size and lot size when compared to the subject and two comparables have in-ground swimming pools which the subject lacks. Nevertheless, these six comparables sold from March 2019 to October 2020 for prices ranging from \$487,500 to \$1,050,000 or from \$105.63 to \$226.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$713,935 or \$156.55 per square foot of living area, including land, falls within the range established by the best comparables contained in the record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the assessment is not 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.

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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