



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

APPELLANT: Brad Shafer  
DOCKET NO.: 20-04762.001-R-1  
PARCEL NO.: 14-08-201-030

The parties of record before the Property Tax Appeal Board are Brad Shafer, 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:** \$25,707  
**IMPR.:** \$175,358  
**TOTAL:** \$201,065

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 two-story dwelling of wood siding exterior construction with 4,172 square feet of living area. The dwelling was constructed in 1962 and has an effective age of 2003. Features of the home include an unfinished basement, central air conditioning, two fireplaces, a garage containing 1,436 square feet of building area, and an inground swimming pool. The property has an approximately 38,080 square foot site and is located in Hawthorn Woods, 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 located within .8 of a mile and within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,342 to 3,788 square feet of living area. The homes were built from 1988 to 1997. Each dwelling has central

air conditioning, one or two fireplaces, an unfinished basement, and a garage ranging in size from 680 to 736 square feet of building area. The parcels range in size from 43,041 to 89,354 square feet of land area. The comparables sold from March to September 2019 for prices ranging from \$400,000 to \$582,500 or from \$116.48 to \$153.78 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$187,721, for an estimated market value of \$563,219 or \$135.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,065. The subject's assessment reflects a market value of \$603,980 or \$144.77 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 four comparable sales located within .8 of a mile, two of which are in the same assessment neighborhood as the subject. Comparable #1 is the same property as appellant comparable #3. The comparables consist of part one-story and part two-story<sup>1</sup> or two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,180 to 4,294 square feet of living area. The dwellings were built from 1992 to 2000. Each dwelling has central air conditioning, one or two fireplaces, an unfinished basement, and a garage ranging in size from 726 to 925 square feet of building area. The parcels range in size from 37,740 to 89,350 square feet of land area. The comparables sold from June 2019 to September 2020 for prices ranging from \$582,500 to \$685,000 or from \$153.78 to \$193.24 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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in age, dwelling size, parcel size, garage size, and/or inground swimming pool feature. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #2, as

---

<sup>1</sup> The board of review's grid reports that comparables #1 and #4, which include the parties' common comparable, are one-story dwellings. However, the grid reports that comparable #1 has 1,584 square feet of ground floor living area and 3,788 square feet of above ground living area, and that comparable #4 has 1,041 square feet of ground floor living area and 3,180 square feet of above ground living area, suggesting that these two comparables are part one-story and part-two story dwellings.

well as board of review comparable #4, due to differences in dwelling size compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1 through #3, which include the common comparable and are similar to the subject in age, dwelling size, and some features. The Board notes that These most similar comparables sold for prices ranging from \$582,500 to \$685,000 or from \$153.78 to \$175.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$603,980 or \$144.77 per square foot of living area, including land, which is within the range established by the best comparable sales in this record overall, and below the range on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, such as the subject's inground swimming pool and large garage, the Board finds a reduction in the subject's 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Brad Shafer, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085