



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

APPELLANT: Michael Hutchinson
DOCKET NO.: 20-04772.001-R-1
PARCEL NO.: 14-22-201-153

The parties of record before the Property Tax Appeal Board are Michael Hutchinson, 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: \$ 44,114
IMPR.: \$294,668
TOTAL: \$338,782

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 brick and wood siding exterior construction with 5,374 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning, four fireplaces and a 971 square foot garage. The property has a 43,560 square foot site and is located in Kildeer, Ela 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 which are located from .26 to .43 of a mile from the subject property. The parcels range in size from 33,241 to 50,812 square feet of land area which are improved with two-story dwellings of frame or brick exterior construction. The dwellings were built from 1996 to 2018 and range in size from 4,308 to 5,843 square feet of living area. Each dwelling has an unfinished basement, one of which is a lookout-style.

Features include central air conditioning, one to four fireplaces and a garage ranging in size from 769 to 994 square feet of building area. The comparables sold from August 2019 to March 2020 for prices ranging from \$730,000 to \$990,000 or from \$157.45 to \$207.55 per square foot of living area, including land.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-05155.001-R-1 where the appellant was the same and the property was reported to be owner-occupied. In this appeal, the board of review supplied a copy of the subject's property record card indicating the property has received a general homestead exemption. In the 2019 appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$335,827 based on the evidence submitted by the parties.

Based on the evidence in the 2020 tax year, the appellant requested a reduced total assessment of \$290,167 or a market value of approximately \$870,588 or \$162.00 per square foot of living area, including land, when using 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 \$347,675. The subject's assessment reflects a market value of \$1,044,383 or \$194.34 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.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0088 was applied to non-farm properties in Ela Township.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales which are located from .26 to .74 of a mile from the subject. Board of review comparable #4 is the same property as appellant's comparable #4. The parcels range in size from 32,230 to 39,040 square feet of land area which are improved with two-story dwellings of brick or brick and wood siding exterior construction. The dwellings were built from 2002 to 2013 and range in size from 4,770 to 5,861 square feet of living area. Each dwelling has an unfinished basement, one of which is a walkout-style. The homes feature central air conditioning, two or three fireplaces and a garage ranging in size from 769 to 1,081 square feet of building area. Comparable #2 also has an inground swimming pool. The comparables sold from July 2019 to June 2020 for prices ranging from \$990,000 to \$1,200,000 or from \$200.00 to \$219.46 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 that 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-05155.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$335,827 which would reflect a market value of \$1,007,582, including land, when applying the statutory level of assessment of 33.33%. Taking into account both the 2019 filing and the 2020 property record card, the record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0088 was applied in Ela Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2020 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$338,782, which is less than the 2020 assessment of the subject property of \$347,675.

Additionally, notwithstanding the dictates of Section 16-185, the Board further finds that the parties submitted a total of seven comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 due to their respectively older and newer dates of construction along with substantially smaller dwelling sizes when compared to the subject dwelling built in 2006 and containing 5,374 square feet of living area. The Board has given reduced weight to board of review comparable sale #2 due to its pool amenity which is not a feature of the subject.

The Board finds the best evidence of 2020 market value to be appellant's comparable sales #1 and #4 along with the board of review comparables #1, #3 and #4, where there is one common property presented. These properties are similar to the subject dwelling in age, size and some features. These most similar comparables sold from July 2019 and March 2020 for prices of \$920,000 and \$1,200,000 or from \$157.45 to \$219.46 per square foot of living area, including land. The subject's 2020 assessment reflects a market value of \$1,044,383 or \$194.34 per square foot of living area, including land, which is within the range of the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. However, the subject's assessment after reduction pursuant to the Property Tax Code reflects a market value of

approximately \$1,017,669 or \$189.37 per square foot of living area, land included, which again is within the range of the best comparable sales both in terms of overall value and on a per-square-foot basis.

In conclusion, the Board finds on this record that the subject property as an owner-occupied residence, after even considering the comparable sales data, a reduction in the subject's assessment is supported in accordance with the applicable terms of the Property Tax Code.

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:

May 17, 2022



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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