



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

APPELLANT: James & Gina Young  
DOCKET NO.: 20-04871.001-R-1  
PARCEL NO.: 12-21-107-041

The parties of record before the Property Tax Appeal Board are James & Gina Young, the appellants, 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:** \$92,310  
**IMPR.:** \$21,345  
**TOTAL:** \$113,655

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 one-story dwelling of brick exterior construction with 1,900 square feet of living area. The dwelling was constructed in 1956 and is approximately 64 years old with an estimated effective age of 30 years. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a garage containing 440 square feet of building area. The property has a 7,575 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$341,000 as of January 1, 2020. The appraisal was prepared by R. Steven Kephart a Certified Residential Real Estate Appraiser. The purpose of the appraisal was to determine the estimated cash value of the subject for a real estate tax appeal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using four comparable sales located between .09 of a mile and 1 mile from the subject. The comparables are improved with one-story dwellings of brick, aluminum siding, or stucco exterior construction that range in size from 1,476 to 1,781 square feet of living area. The dwellings are 50 to 65 years old. Each dwelling has a one-car or two-car garage, a fireplace, and a concrete slab foundation. Three comparables have central air conditioning. The parcels range in size from 6,250 to 23,407 square feet of land area. The sales occurred from April to October 2019 for prices ranging from \$282,000 to \$465,000 or from \$191.06 to \$266.32 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for condition, bathroom count, dwelling size, site size, garage size, and other features to arrive at adjusted prices ranging from \$296,500 to \$382,500. Based on this data, the appraiser arrived at a market value of \$341,000 or \$179.47 per square foot of living area, including land, as of January 1, 2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,654. The subject's assessment reflects a market value of \$380,457 or \$200.24 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 within .37 of a mile of the subject and within the same assessment neighborhood as the subject. The comparables consist of one-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,337 to 2,094 square feet of living area. The dwellings were built from 1955 to 1961. Each dwelling has a fireplace and a garage ranging in size from 420 to 550 square feet of building area. Three comparables have central air conditioning, two comparables have crawl-space foundations, one comparable has a concrete slab foundation, and two comparables have basements, with one having finished area. The parcels range in size from 6,250 to 13,070 square feet of land area. The comparables sold from June 2019 to March 2021 for prices ranging from \$460,000 to \$630,000 or from \$266.32 to \$362.75 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 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). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$341,000 as of January 1, 2020. The appraisal was completed using similar comparable properties, when compared to the subject, and contained appropriate adjustments to the comparable properties, which further advances the

credibility of the report. The subject's assessment reflects a market value above the appraised value. The board of review's unadjusted comparable sales, two of which are significantly smaller dwellings, four of which have dissimilar foundations, and two of which lack central air conditioning, when compared to the subject, do not overcome the weight given to the appellants' appraisal. Based on the evidence in this record, the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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.



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:

April 18, 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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COUNTY

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