



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

APPELLANT: James Ardell
DOCKET NO.: 20-05278.001-R-1
PARCEL NO.: 12-33-208-008

The parties of record before the Property Tax Appeal Board are James Ardell, 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: \$136,166
IMPR.: \$278,059
TOTAL: \$414,225

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 2.5-story dwelling of brick exterior construction with 3,824 square feet of living area. The dwelling was constructed in 1928. Features of the home include a basement, that has finished area, central air conditioning, two fireplaces and an attached 575 square foot garage. The property has an approximately 18,540 square foot site and is located in Lake Forest, Shields Township, Lake County

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales that are located from .38 of a mile to 1.19 miles from the subject. The appellant listed the same property as both comparable #1 and #2, so the Board has renumbered the appellant's remaining comparables as #2 through #5. The comparables have sites ranging in size from 11,779 to 34,696 square feet of land area that are improved with 1.5-story or 2-story dwellings ranging in size from 3,236 to 4,335 square feet of

living area. The dwellings were built from 1910 to 1939, with homes built in 1910 and 1927 having 1921 and 1946 effective ages. The comparables have basements, one of which has finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 460 to 650 square feet of building area. The comparables sold from January 2019 to June 2020 for prices ranging from \$930,000 to \$1,300,000 or from \$214.53 to \$315.63 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 \$414,225. The subject's assessment reflects a market value of \$1,244,293 or \$325.39 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 that are located from .06 to .78 of a mile from the subject. The board of review's comparable #1 is the same sale as the appellant's comparable sale #3. The comparables have sites ranging in size from 21,650 to 34,140 square feet of land area that are improved with 1.5-story or 2-story dwellings of wood siding, stucco or brick and wood siding exterior construction ranging in size from 3,150 to 4,251 square feet of living area. The dwellings were built from 1910 to 1948, with homes built in 1910 and 1929 having 1921 and 1944 effective ages. Four comparables have basements, one of which has finished area, and one comparable has a slab foundation. The comparables have central air conditioning, from one to three fireplaces, and a detached and/or attached garage ranging in total size from 510 to 1,040 square feet of building area. Three comparables have a fully finished attic and one comparable has a greenhouse. The comparables sold from June to September 2020 for prices ranging from \$1,200,000 to \$1,345,500 or from \$305.81 to \$426.98 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 nine comparable sales for the Board's consideration, one of which was submitted by both parties. The Board finds none of parties' comparables have a 2.5-story dwelling, like the subject, but three of the board of review's comparables have a fully finished attic, which would be comparable to the subject's story-height. Furthermore, only two of the parties' comparables have finished basement area when compared to the subject. Nevertheless, the Board gives less weight to the appellant's comparable #4, due to its location

over a mile from the subject. The Board also gives less weight to the board of review's comparable #5, due to its slab foundation when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. The best comparables sold from January 2019 to September 2020 for prices ranging from \$930,000 to \$1,345,500 or from \$214.53 to \$370.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,244,293 or \$325.39 per square foot of living area, including land, which falls within 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 supported and a reduction in the subject's assessment is not warranted.

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 16, 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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