



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

APPELLANT: Hugh Martin
DOCKET NO.: 20-05385.001-R-1
PARCEL NO.: 16-09-204-003

The parties of record before the Property Tax Appeal Board are Hugh Martin, 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: \$93,249
IMPR.: \$83,581
TOTAL: \$176,830

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 one-story dwelling of brick and wood siding exterior construction with 1,919 square feet of living area. The dwelling was constructed in 1966. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 576 square foot garage.¹ The property has an approximately 20,810 square foot site and is located in Lake Forest, West Deerfield 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 properties with the same assessment neighborhood code and located within .35 of a mile from the subject property. The comparables have sites that range in size from 19,998 to 22,599 square feet of land area. The appellant

¹ Additional details regarding the description of the subject property not reported by the appellant were found in the subject's property record card presented by the board of review.

reported the comparables are improved with one-story dwellings ranging in size from 2,189 to 2,405 square feet of living area. The dwellings were built from 1959 to 1965. Each comparable has an unfinished basement, one fireplace and a garage ranging in size from 460 to 609 square feet of building area. Two comparables each have central air conditioning. The comparables sold from September 2018 to February 2020 for prices ranging from \$430,000 to \$650,000 or from \$196.44 to \$270.27 per square foot of living area, including land. A copy of the multiple listing sheet for comparable #3 disclosed the dwelling was rehabbed in 2012. Based on this evidence, the appellant requested the subject's assessment be reduced to \$164,378, which would reflect a market value of \$493,183 or \$257.00 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 \$176,830. The subject's assessment reflects a market value of \$531,181 or \$276.80 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 the same assessment neighborhood code as the subject and located within .41 of a mile from the subject property. The comparables have sites that range in size from 18,100 to 23,000 square feet of land area. The board of review reported the comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,705 to 2,178 square feet of living area. The dwellings were built from 1955 to 1966. One comparable has a concrete slab foundation, and two comparables each have an unfinished basement. Each comparable has central air conditioning, one or two fireplaces, and from 484 to 600 square foot garage. The comparables sold from April 2019 to December 2020 for prices ranging from \$342,500 to \$614,308 or from \$200.88 to \$282.05 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 record contains six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 which differ in dwelling size to the subject property, and the appellant's comparable #3 also sold in September 2018 which is less proximate in time to the subject's January 1, 2020 assessment date at issue. The Board also gives less weight to the board of review comparable #2 due to its concrete slab foundation when compared to the subject's basement foundation.

The Board finds the best evidence of market value to be the parties' remaining comparables which are similar to the subject in location, dwelling size, age, and other features. These comparables sold from March 2019 to December 2020 for prices ranging from \$342,500 to \$614,308 or from \$196.44 to \$282.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$531,181 or \$276.80 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, including but not limited to their unfinished basements, 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

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