



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

APPELLANT: Patrick Turner  
DOCKET NO.: 20-05394.001-R-1  
PARCEL NO.: 16-07-301-063

The parties of record before the Property Tax Appeal Board are Patrick Turner, 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:** \$175,171  
**IMPR.:** \$210,022  
**TOTAL:** \$385,193

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 1.75-story dwelling of brick and wood siding exterior construction with 4,842 square feet of living area. The dwelling was constructed in 1984. Features of the home include a partial basement with finished area, central air conditioning, one fireplace, and an 832 square foot garage. The property has an approximately 60,113 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 sales<sup>1</sup> with the same assessment neighborhood code as the subject property and located within 0.12 of a mile from the subject. The comparables have sites that range in size from 15,002 to 65,340 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings ranging in size from 3,426 to

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<sup>1</sup> The appellant's comparable #2 is the same property as the subject.

4,842 square feet of living area. The dwellings were built from 1979 to 1984. Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace, and a 552 to 832 square foot garage. The properties sold from November 2018 to March 2020 for prices ranging from \$605,000 to \$840,000 or from \$167.83 to \$200.55 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$385,193, which would reflect a market value of \$1,157,083 or \$238.97 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 with different assessment neighborhood codes than the subject property and located within 0.65 of a mile from the subject. The comparables have sites that range in size from 23,840 to 67,080 square feet of land area. The comparables are reported to be improved with 1-story<sup>2</sup>, 1.75-story, or 2-story dwellings of brick, wood siding, or brick or wood siding exterior construction ranging in size from 4,722 to 5,350 square feet of living area. The dwellings were built from 1989 to 2011. Each comparable has a basement with three having finished area, central air conditioning, two or three fireplaces, and a 440 to 1,025 square foot garage. Comparables #3 and #4 each have an inground swimming pool. The properties sold from January 2019 to November 2020 for prices ranging from \$1,150,000 to \$1,625,000 or from \$239.68 to \$344.13 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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). 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 seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 which differ from the subject in dwelling size. The Board gives less weight to board of review comparables #2 through #4 which differ from the subject in age, have an inground swimming pool which is not a feature of the subject, and/or lacks basement finish which is a feature of the subject.

The Board finds the best evidence of assessment equity to be both parties' comparables #1 which are overall more similar to the subject in location, design, age, dwelling size, and most features,

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<sup>2</sup> Board of review comparable #3 was reported to be a 1-story dwelling; however, the above ground living area is 4,930 square feet and the ground floor living area is 1,648 square feet suggesting the dwelling is a part 2-story home.

except the appellant's comparable #1 has a considerably smaller lot size than the subject. These properties sold in November 2018 and January 2019 for prices of \$840,000 and 1,150,000 or \$167.83 and \$239.68 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,157,083 or \$238.97 per square foot of living area, land included, which falls slightly above the two best comparable sales in the record on an overall basis but is bracketed by the two best comparables on a per square foot basis. However, based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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.

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Chairman



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Member



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Member



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Member



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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



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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

Patrick Turner, 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