



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

APPELLANT: Howard Davenport
DOCKET NO.: 20-05418.001-R-1
PARCEL NO.: 05-21-400-006

The parties of record before the Property Tax Appeal Board are Howard Davenport, 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: \$36,569
IMPR.: \$171,776
TOTAL: \$208,345

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 property¹ consists of a two-story dwelling of brick exterior construction with 4,594 square feet of living area. The dwelling was constructed in 1974. Features of the home include a full basement that is partially finished, central air conditioning, three fireplaces, 775 square foot attached garage and a 1,472 square foot detached garage. The property has an approximately 3.93-acre site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$537,000 as of September 27, 2019. The appraisal was prepared by Igor Lukyan, a Certified Residential

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review, which contained a more detailed schematic diagram and dimensions of the subject dwelling and other improvements.

Real Estate Appraiser. The purpose of the appraisal was to estimate the subject's fair market value as of September 27, 2019 for a refinance transaction.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser used four comparables sales and one listing located from .51 to 4.48 miles from the subject property. The comparables have sites that range in size from 2.37 to 4.87 acres of land area. The comparables are described as one-story ranch, two-story Colonial, three-story Victorian or two-story Traditional dwellings ranging in size from 2,960 to 5,450 square feet of living area. The comparables range in age from 25 to 126 years old. The comparables each feature a basement, two of which have finished area. Each comparable has central air conditioning, two or three fireplaces and a two-car to a four-car garage. Two comparables each have an inground swimming pool. In the addendum, the appraiser described comparable #3 as having a barn with a pool and two half baths, not located in the house.² Comparables #1 through #4 sold from May to September 2019 for prices ranging from \$485,000 to \$650,000 or from \$110.96 to \$163.85 per square foot of living area, including land. Comparable #5 was listed for sale at \$559,500 or \$122.97 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject to arrive at adjusted sale prices ranging from \$521,618 to \$629,966. Based on the adjusted sale prices, the appraiser estimated that as of September 27, 2019 the subject property had a market value of \$537,000 or \$116.89 per square foot of living area, when using 4,594 square feet.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at 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 \$208,345. The subject's assessment reflects a market value of \$625,849 or \$136.23 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 of the subject property the board of review submitted information on two comparable sales located either 3.04 or 3.28 miles from the subject. The comparables have sites that contain 11,170 or 22,760 square feet of land area. The comparables are improved with two-story or part one-story and part two-story³ dwellings of wood siding exterior construction with 3,198 or 4,498 square feet of living area. The dwellings were built in 1948 and 1991, respectively, with comparable #1 having a reported effective age of 1985. The comparables each have a basement, one of which is a walk-out with finished area. Each comparable has central air conditioning, one or two fireplaces and an attached garage with 726 or 1,056 square feet of building area. Comparable #1 has a fully finished attic and a 576 square foot detached garage. The comparables sold in July 2020 and June 2019 for prices of \$850,000 and \$552,500 or for \$188.97 and \$172.76 per square foot of living area, including land,

² With respect to the appellant's appraisal comparable #3, the appraiser did not include the barn in the sales comparison grid but did note in the addendum that no additional value was given to the two half baths (no market reaction).

³ The board of review's comparable #1 has a ground floor area of 1,552 square feet with an above ground area 4,498 square feet, suggesting this is a part two-story dwelling.

respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review critiqued the appellant's appraisal. The board of review contended that three of the five appraisal comparables are located in McHenry County and that the two Lake County comparables have gross adjustments of 31% and 37% suggesting they are not comparable to the subject. The board of review of review argued that the appraisal comparable #1 is a ranch home, unlike the subject's two-story design and it is more than 1,000 square feet smaller than the subject. The board of review questioned why no age adjustment was made to appraisal comparable #4 that is a 126 year old dwelling when compared to the subject's 45 year old dwelling.

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 an appraisal estimating the subject property had a market value of \$537,000 as of September 27,2019 submitted by the appellant and two comparable sales submitted by the board of review to support their respective positions before the Board. The Board recognizes the comparables utilized in the appellant's appraisal and the board of review comparables have significant differences from the subject in location, site size, dwelling size, age and/or features that require adjustments.

The Board has given less weight to the value conclusion in the appellant's appraisal report. The Board finds the appellant's appraiser chose comparables #1 and #4 which have dissimilar one-story or three-story designs when compared to the subject's two-story design. Furthermore, the appraiser's comparable #1 is considerably smaller in size and the appraiser's comparable #4 is considerably larger in size, when compared to the subject dwelling. The Board also finds the appellant's appraiser made no adjustments for age without explanation, although the comparables range in age from 25 to 126 years old. With respect to comparable #3, the Board finds the appraiser failed to accurately consider the contributory value of a barn improved with two half baths under the sales comparison approach to value. The Board finds the assertion the two half baths have no additional value suspect, speculative and un-supported by any market value evidence. These factors undermine the credibility of the appellant's appraiser's conclusion of value.

The Board has given reduced weight to board of review comparable #2 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's appraisal comparable #2 and board of review comparable #1, which are relatively similar to the subject in dwelling size and some features. The comparables sold in June 2019 and July 2020 for prices of \$520,000 and

\$850,000 or for \$122.76 and \$188.97 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$625,849 or \$136.23 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's 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.



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: June 27, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Howard Davenport, 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