



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

APPELLANT: Brett Moore
DOCKET NO.: 20-05466.001-R-1
PARCEL NO.: 16-05-206-006

The parties of record before the Property Tax Appeal Board are Brett Moore, 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: \$181,518
IMPR.: \$532,614
TOTAL: \$714,132

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-story dwelling of brick exterior construction with 6,385 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement, central air conditioning, three fireplaces, a 768 square foot garage, an inground swimming pool, a hot tub and a 414 square foot pool house that was built in 2006¹. The property has a 62,291 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 sales² located within 1.96 miles from the

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review, which disclosed the subject has a hot tub and a pool house that were not reported by the appellant.

² The appellant's comparable #2 is the same property as the board of review comparable #1. Evidence provided by the board of review, the comparable has brick and wood siding exterior construction, three fireplaces, a basement with finished area and a sale date of August 2020.

subject property. The comparables have sites that range in size from 46,174 to 60,788 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings ranging in size from 5,586 to 7,530 square feet of living area that were built from 1996 to 2006. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 805 to 977 square feet of building area. The comparables sold from September 2018 to April 2019 for prices ranging from \$1,800,000 to \$2,200,000 or from \$292.16 to \$371.46 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 \$714,132. The subject's assessment reflects a market value of \$2,145,185 or \$335.97 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 located within 1.80 miles from the subject property. The comparables have sites ranging in size from 50,090 to 61,420 square feet of land area. The board of review comparable #1 is the same property as the appellant's comparable #2 which sold twice. The comparables are improved with 1.75-story or 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 5,635 to 6,493 square feet of living area. The dwellings were built from 1990 to 2002. Each comparable has a basement with finished area, central air conditioning, three to six fireplaces, and a garage ranging in size from 805 to 999 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables sold from October 2019 to September 2020 for prices ranging from \$1,875,000 to \$3,300,000 or from \$332.74 to \$508.24 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 eight suggested comparable sales for the Board's consideration, where one comparable sold twice. The Board has given less weight to the appellant's comparable #2 due to its sale date occurring in September 2018, which is less proximate in time to the January 1, 2020 assessment date than the other comparable sales in the record. The Board has given less weight to the appellant's comparable #1, and the board of review comparables #2 and #3 due to their distance of over one mile from the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3, along with board of review comparables #1(2020 sale date) and #4. The Board finds that these comparables are relatively similar to the subject in dwelling size, age and some features,

however, the Board finds these three comparables are inferior to the subject due to their lack of an inground swimming pool and/or a pool house. Nevertheless, the comparables sold from March 2019 to September 2020 for prices ranging from \$1,875,000 to \$3,150,000 or \$332.74 to \$497.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,145,185 or \$335.97 per square foot of living area, including land, which falls within the range established by the 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:

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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