



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

APPELLANT: Robert Moorman
DOCKET NO.: 20-05472.001-R-2
PARCEL NO.: 16-05-101-002

The parties of record before the Property Tax Appeal Board are Robert Moorman, 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: \$108,530
IMPR.: \$404,390
TOTAL: \$512,920

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-story dwelling of brick and wood siding exterior construction with 5,711 square feet of living area. The dwelling was constructed in 1957 and has an effective year built of 1976. Features of the home include a basement with finished area¹, central air conditioning, one fireplace, and a 989 square foot garage. The property has an approximately 49,658 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 and a MLS data sheet for comparable #3. The comparables are located within 2.80 miles from the subject property. The comparables

¹The board of review submitted the current MLS data sheet for the subject property showing that the property was rehabbed in 2009, has a basement with finished area, has four fireplaces and in April 2021 was listed on the market for \$2,159,000.

have sites that range in size from 61,420 to 105,851 square feet of land area. The comparables are improved with 1-story dwellings ranging in size from 4,624 to 5,195 square feet of living area that were built from 1962 to 1974 with comparable #2 having an effective year built of 1970. Each comparable has a basement, one of which has finished area², central air conditioning, one or two fireplaces and a garage ranging in size from 552 to 1,128 square feet of building area. The comparables sold from December 2018 to March 2020 for prices ranging from \$565,000 to \$1,150,000 or from \$112.55 to \$221.37 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 \$512,920. The subject's assessment reflects a market value of \$1,540,763 or \$269.79 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 sales³ located within 1.08 miles from the subject property. The comparables have sites ranging in size from 25,500 to 66,650 square feet of land area. The comparables are improved with 1-story, 1.75-story or 2-story dwellings of brick or stone and wood siding exterior construction ranging in size from 4,966 to 5,964 square feet of living area. The dwellings were built from 1968 to 1998 with comparable #1 having an effective year built of 1980. Each comparable has a basement, one with finished area, central air conditioning, two or four fireplaces, and a garage ranging in size from 736 to 927 square feet of building area. Comparables #1 and #3 each have an inground swimming pool. The comparables sold from January 2019 to August 2020 for prices ranging from \$1,685,000 to \$2,160,000 or from \$328.08 to \$434.96 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 Board finds the parties submitted a total of six comparable sales for the Board's consideration. The appellant's comparables are relatively similar to the subject in dwelling size, design and effective age but are located more than 2 miles away from the subject. The board of review comparables are relatively similar to the subject in location and dwelling size but have

² The appellant provided the listing sheet for comparable #3 indicating the dwelling has a finished basement, two fireplaces and was rehabbed in 2018.

³ The board of review presented four comparables in its grid analysis where comparable #2 is the same property as comparable #4.

varying degrees of similarity to the subject in design and age Nevertheless, these six comparables sold from December 2018 to August 2020 for prices ranging from \$565,000 to \$2,160,000 or from \$112.55 to \$434.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,540,763 or \$269.79 per square foot of living area, including land, which falls within the range established by the 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

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

APPELLANT

Robert Moorman, 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