



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

APPELLANT: Randall Horton
DOCKET NO.: 20-05474.001-R-1
PARCEL NO.: 16-34-314-008

The parties of record before the Property Tax Appeal Board are Randall Horton, 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: \$51,800
IMPR.: \$156,487
TOTAL: \$208,287

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 3,599 square feet of living area. The dwelling was constructed in 1964 and has an effective year built of 1978. Features of the home include a basement with finished area, central air conditioning, and a 484 square foot garage. The property has an approximately 12,060 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales and MLS¹ data sheets for comparables #1, #3 and #4. The comparables are located within 0.41 of a mile from the subject property. The comparables have sites that range in size from 10,149 to 18,291 square feet of land area. The

¹ The MLS data sheets supplied by the appellant, disclosed that comparables #1, #3 and #4 have brick and wood siding or brick and aluminum siding exterior construction, one or two fireplaces and were rehabbed in 1991, 2018 and 1999, respectively. Comparable #3 has an inground swimming pool.

comparables are improved with 2-story dwellings ranging in size from 3,052 to 3,796 square feet of living area that were built from 1963 to 1987 with comparables #1, #2 and #4 having effective year built of 1971, 1983 and 1984, respectively. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 761 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from October 2018 to February 2020 for prices ranging from \$405,000 to \$740,000 or from \$129.31 to \$242.46 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 \$208,287. The subject's assessment reflects a market value of \$625,674 or \$173.85 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 five comparable sales located within 0.96 of a mile from the subject property, with comparables #3 and #5 being the same properties as the appellant's comparables #1 and #2, respectively. The comparables have sites ranging in size from 9,470 to 20,920 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,842 to 3,684 square feet of living area. The dwellings were built from 1963 to 1966 with comparables #1, #2, #3 and #5 having effective year built of 1971, 1977, 1971 and 1983, respectively. Each comparable has a basement, two of which has finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 761 square feet of building area. The comparables sold from April 2019 to March 2020 for prices ranging from \$405,000 to \$800,000 or from \$129.31 to \$242.46 per square foot of living area, including land. The board of review submitted the PTAX-230, Illinois Real Estate Transfer Declaration, for the subject property. Indicating that the subject property was advertised for sale and sold in November 2020 for \$682,000. 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 seven comparable sales for the Board's consideration, two of which are common to both parties. Appellant's comparable #/board of review #3 is an outlier due to its considerably lower sale price when compared to the other comparables in the record. The Board has given less weight to the appellant's comparable #3 which sold in 2018, less proximate in time to the January 1, 2020 assessment date. Moreover, this comparable has an inground swimming pool, an amenity that the subject lacks. The Board

also gives less weight to the board of review comparable #1, 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 comparables #2 and #4 along with the board of review comparables #2, #3, #4 and #5, which includes the two common comparables. The Board finds these comparables are similar to the subject in location, design, age and some features. However, all five comparables have smaller dwelling sizes when compared to the subject and four comparables lack finished basement area, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these five comparables sold from April 2019 to March 2020 for prices ranging from \$575,000 to \$800,000 or from \$173.40 to \$242.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$625,674 or \$173.85 per square foot of living area, including land, which falls within the range established by the comparable sales in the record and considerably less than the November 2020 sale price of \$682,000. 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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