



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

APPELLANT: Andrew Butler  
DOCKET NO.: 20-05744.001-R-1  
PARCEL NO.: 16-22-301-012

The parties of record before the Property Tax Appeal Board are Andrew Butler, 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:** \$47,849  
**IMPR.:** \$103,095  
**TOTAL:** \$150,944

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 2,128 square feet of living area. The dwelling was constructed in 1977. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 360 square foot attached garage. The property has a 10,000 square foot site and is located in Highland Park, Moraine 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 located within .60 of a mile from the subject. The comparables have sites ranging in size from 7,985 to 12,689 square feet of land area and are improved with 2-story dwellings ranging in size from 2,100 to 2,791 square feet of living area. The dwellings were constructed from 1968 to 1978. The comparables each have a basement, central air conditioning and a garage ranging in size from 396 to 672 square feet of

building area. Two comparables each have a fireplace. The comparables sold from July 2018 to September 2019 for prices ranging from \$400,000 to \$470,000 or from \$166.00 to \$190.48 per square foot of living area, land included. 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 \$150,944. The subject's assessment reflects a market value of \$453,421 or \$213.07 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 .64 of a mile from the subject. The properties have sites ranging in size from 7,300 to 12,150 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick, wood siding or wood and vinyl siding exterior construction ranging in size from 2,080 to 2,783 square feet of living area. The dwellings were built from 1927 to 1999 with comparables #1 and #4 having effective years built of 1985 and 1935, respectively. Three comparables are reported to have basements, two of which have finished area and one comparable has a finished lower level. Each comparable has central air conditioning and a garage ranging in size from 437 to 552 square feet of building area. Two comparables each have one fireplace. The comparables sold from September 2019 to July 2020 for prices ranging from \$467,500 to \$797,000 or from \$206.61 to \$325.04 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 seven comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 as their sales occurred in 2018 which are less proximate in time to the January 1, 2020 assessment date than the other sales in the record. The Board gives less weight to board of review comparables #1, #2 and #4 due to differences from the subject in age.

The Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparable #3 which sold proximate in time to the assessment date at issue and are more similar to the subject in location, age and dwelling size. However, appellant's comparable #3 lacks finished basement area unlike the subject, suggesting an upward adjustment is necessary to make it more equivalent to the subject. These comparables sold in September 2019 for prices of \$400,000 and \$467,500 or for \$190.48 and \$217.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$453,421 or \$213.07 per square foot of living

area, including land, which is bracketed by the two best comparable sales in the record both on overall market value and price per square foot. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

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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COUNTY

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