



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

APPELLANT: Dan Carver  
DOCKET NO.: 21-01402.001-R-1  
PARCEL NO.: 16-07-301-065

The parties of record before the Property Tax Appeal Board are Dan Carver, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$174,803  
**IMPR.:** \$150,147  
**TOTAL:** \$324,950

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 2021 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 part 1-story and part 2-story dwelling<sup>1</sup> of wood siding exterior construction with 3,908 square feet of living area. The dwelling was constructed in 1980. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 704 square foot garage. The property has an approximately 60,110 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 located within 0.19 of a mile from the subject property. The comparables have sites that range in size from 20,350 to 65,340 square feet of land area and are improved with 1.75-story or 2-story dwellings of wood siding exterior

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<sup>1</sup> The subject dwelling has ground floor area of 2,452 square feet of living area and above ground floor area of 3,908 square feet of living area, suggesting the home to be part 2-story in design.

construction that range in size from 3,615 to 4,213 square feet of living area. The dwellings were built from 1980 to 1983. Two comparables have a basement, one of which has 172 square feet of finished area and one comparable has a concrete slab foundation. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 682 to 999 square feet of building area. Comparable #2 has an inground swimming pool. The properties sold from March 2020 to March 2021 for prices ranging from \$675,000 to \$899,000 or from \$186.46 to \$213.39 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$278,306 which reflects a market value of \$835,002 or \$213.66 per square foot of living area, land included, when applying 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 \$324,950. The subject's assessment reflects a market value of \$977,293 or \$250.08 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on thirteen comparable sales located from 0.10 of a mile to 1.03 miles from the subject property. The comparables have sites that range in size from 17,640 to 73,180 square feet of land area and are reported to be improved with either a 1-story, a 1.5-story, a 1.75-story or a 2-story dwelling<sup>2</sup> of with brick, wood siding, brick and wood siding or stone and wood siding exterior construction that range in size from 3,077 to 4,273 square feet of living area. The homes were built from 1955 to 1999. Eight comparables have a basement, four of which have finished area and five comparables each have a concrete slab foundation. Each dwelling has central air conditioning, one to four fireplaces and a garage ranging in size from 506 to 902 square feet of building area. Comparable #5 has an inground swimming pool. The properties sold from June 2019 to August 2021 for prices ranging from \$677,000 to \$1,287,000 or from \$207.43 to \$337.65 per square foot of living area, land included. Based on this evidence, the board of review requested 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 parties submitted sixteen comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 and #2 which differ from the subject in foundation type and/or have an inground swimming pool, unlike the subject. The Board gives less weight to board of review comparables #1 through #6 and #8 through #13 which sold in 2019, less

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<sup>2</sup> Board of review comparables #4 has ground floor area of 1,577 square feet of living area and above ground area of 3,940, suggesting this dwelling is part 2-story.

proximate to the January 1, 2021 assessment date than other properties in the record, differ from the subject in age, design, foundation type and/or feature an inground swimming pool, unlike the subject.

The Board finds the best evidence of market value to be appellant comparable #3 along with board of review comparable #7 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design and dwelling size. However, these two best comparables lack finished basement area like the subject and have smaller site sizes when compared to the subject's site size, suggesting upward adjustments are needed to make these two properties more equivalent to the subject. These two best comparables sold in October 2020 and March 2021 for prices of \$810,000 and \$899,000 or for \$207.43 and \$213.39 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$977,293 or \$250.08 per square foot of living area, including land, which falls above the two best comparable sales in this record. Given the subject's substantially larger site size and finished basement area, when compared to the two best properties in the record, a higher overall market value and per square foot value appears to be logical. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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:

August 22, 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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