



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

APPELLANT: Brian Anderson
DOCKET NO.: 21-03982.001-R-1
PARCEL NO.: 11-21-308-018

The parties of record before the Property Tax Appeal Board are Brian Anderson, 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: \$57,632
IMPR.: \$107,224
TOTAL: \$164,856

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 two-story dwelling of frame with brick trim exterior construction with 2,656 square feet of living area. The dwelling was constructed in 1975. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace and a 420 square foot garage. The property has a 10,513 square foot site and is located in Libertyville, Libertyville 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 in the same neighborhood code as the subject and within .25 of a mile from the subject. The appellant noted in a brief that comparable

¹ The board of review provided a copy of the subject's property record card which does not depict finished basement area, but also relied upon a listing of the subject from 2012 depicting the property has finished basement area. The appellant did not refute this assertion in any rebuttal filing.

#2 has an additional fireplace when compared to the subject and comparable #1 has a larger garage than the subject. In addition, each comparable has a larger porch than the subject property.

The comparable parcels range in size from 10,000 to 11,555 square feet of land area and are each improved with a two-story dwelling of frame with brick trim exterior construction. The homes were built in either 1972 or 1976 and range in size from 2,656 to 2,744 square feet of living area. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 482 square feet of building area. The comparables sold from February 2020 to April 2021 for prices ranging from \$430,000 to \$540,000 or from \$156.71 to \$203.31 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$162,885 which would reflect a market value of \$488,704 or \$184.00 per square foot of living area, including land, 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 \$164,856. The subject's assessment reflects a market value of \$495,808 or \$186.67 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 response to the appellant's evidence, the board of review noted that appellant's comparable #1 has a smaller basement than the subject.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales, where board of review comparable #1 is the same property as appellant's comparable #3. The comparables are located from .13 to .45 of a mile from the subject. The parcels range in size from 10,175 to 14,711 square feet of land area and are each improved with a two-story dwelling of frame with brick trim exterior construction. The homes were built from 1973 to 1976, although comparable #3 built in 1973 has a reported effective age of 1989 and comparable #4 built in 1976 has a reported effective age of 1994. The homes range in size from 2,441 to 3,092 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace and a garage of either 420 or 441 square feet of building area. The comparables sold from February 2020 to May 2021 for prices ranging from \$465,000 to \$578,000 or from \$186.93 to \$233.06 per square foot of living area, including land. The board of review asserted that comparable #5 was "sold via the MLS (Multiple Listing Service) as an Estate Sale."

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 parties submitted a total of seven comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3 and #4 due to their varying effective ages when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1, #2 and #5, which includes the parties' common comparable. These most similar comparables sold for prices ranging from \$430,000 to \$540,000 or from \$156.71 to \$203.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$495,808 or \$186.67 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject property, 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:

December 19, 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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