



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

APPELLANT: Keith Hutchinson
DOCKET NO.: 21-03992.001-R-1
PARCEL NO.: 11-27-106-003

The parties of record before the Property Tax Appeal Board are Keith Hutchinson, 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: \$45,559
IMPR.: \$102,555
TOTAL: \$148,114

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 is improved with a two-story dwelling of wood siding exterior construction containing 2,336 square feet of living area. The dwelling was built in 1977. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 506 square feet of building area. The property has a 9,036 square foot site 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 four comparable sales improved with two-story dwellings of frame or frame and brick construction that range in size from 2,514 to 2,759 square feet of living area. The homes were built from 1979 to 1983. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 462 to 558 square feet of building area. The comparables have sites ranging in size from 9,716 to

13,308 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from .06 to .20 of a mile from the subject property. The sales occurred from March 2020 to September 2020 for prices ranging from \$375,000 to \$500,000 or from \$149.16 to \$188.68 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$137,032.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,114. The subject's assessment reflects a market value of \$445,456 or \$190.69 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 five comparable sales with comparable #5 being the same property as appellant's comparable #4. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 2,240 to 2,650 square feet of living area. The homes were built from 1978 to 1983. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 462 to 506 square feet of building area. The comparables have sites ranging in size from 9,620 to 13,310 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from .03 to .12 of a mile from the subject property. The sales occurred from July 2020 to August 2021 for prices ranging from \$500,000 to \$595,000 or from \$188.68 to \$234.38 per square foot of living area, including land.

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 information on eight comparable sales to support their respective positions with one comparable being common to the parties. The comparables are similar to the subject property in location and improved with homes similar to the subject in style and features. The Board gives less weight to appellant's comparable #1 as the price of this property is an outlier that is significantly below the remaining comparables in this record. The Board gives less weight to appellant's comparable #2 due to differences from the subject dwelling in size. The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 and the comparables submitted by the board of review, which includes the common sale submitted by the parties. These most similar comparables sold for prices ranging from \$495,000 to \$595,000 or from \$188.50 to \$234.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$445,456 or \$190.69 per square foot of living area, including land, which is below the overall price range but within the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this

evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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

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

APPELLANT

Keith Hutchinson, 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