



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

APPELLANT: James Redmond
DOCKET NO.: 21-04213.001-R-1
PARCEL NO.: 12-27-304-005

The parties of record before the Property Tax Appeal Board are James Redmond, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$121,670
IMPR.: \$42,024
TOTAL: \$163,694

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 1.5-story dwelling of wood siding exterior construction with 963 square feet of living area. The dwelling was constructed in 1910. The subject property has a poor condition, desirability, and utility (CDU). Features of the home include a full unfinished basement and a detached garage containing 1,059 square feet of building area.¹ The property has a 30,500 square foot site and is located in Lake Forest, Shields Township, Lake County.

James Redmond appeared for a hearing before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant noted on his appeal form that this property needs \$250,000 in improvements and the property is “Historic” and cannot be torn down for new construction. Redmond submitted information on three

¹ The subject’s rental listing supplied by the board of review indicates that the property has central air conditioning. The appellant on page 2 of the appeal form marked that the subject does not have central air conditioning, nor is it listed on the subject’s property record card, as provided by the board of review.

comparable sales located from 1.45 to 2.37 miles from the subject. The comparables have sites ranging from 11,060 to 20,050 square feet of land area. The comparables are improved with two 1-story dwellings and one 1.75-story dwelling of wood siding or brick exterior construction ranging in size from 1,320 to 1,397 square feet of living area. The comparables were built from 1939 to 1955. Each comparable has an "AVERAGE CDU." Each comparable has a full unfinished basement,² one or three fireplaces, and an attached garage ranging in size from 260 to 660 square feet of building area. The comparables sold from March to October 2020 for prices ranging from \$300,000 to \$360,000 or from \$215.98 to \$272.73 per square foot of living area, land included. Based on the evidence, Redmond requested that his assessment be reduced to \$117,011 for an approximate market value of \$351,068 based on the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,145. The subject's assessment reflects a market value of \$505,699 or \$525.13 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. Appearing on behalf of the board of review is Jack Perry, Mass Appraisal Specialist.

The board of review noted that the subject property's land size, assessed land value and garage size is superior to both parties' comparable sales submitted as evidence.

In support of its contention of the correct assessment the board of review submitted a Multiple Listing Service (MLS) sheet for the subject property on the property being available to rent, photographs from the listing, an overlay map showing location of subject in proximity to Lake Michigan, and the subject's property record card. Also submitted was a grid analysis on four comparable sales located in the same neighborhood code as the subject and within 1.17 miles of the subject. The comparables have sites ranging in size from 2,780 to 7,860 per square foot of land area. The comparables are improved with three 1.5-story dwellings and one 2-story dwelling of wood siding exterior construction ranging in size from 912 to 1,081 square feet of living area. The comparables were built from 1900 to 1915. Each comparable has an "AVERAGE CDU." Each comparable has a full or part unfinished basement, three comparables have central air conditioning, and three comparables have a detached garage ranging in size from 180 to 440 square feet of building area. The comparables sold from April to December 2021 for prices ranging from \$335,000 to \$555,000 or from \$346.90 to \$513.89 per square foot of living area, land included. Based on the evidence, the board of review requested that the 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

² Based on testimony, it was determined that appellant's comparable #1 has a full unfinished basement, which has been corrected on the property record card.

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 seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables based on their location and age. Furthermore, appellant's comparables #2 and #3 are a one-story design when compared to the subject's 1.5-story design.

The Board finds the best evidence of market value to be board of review comparable sales. These comparables are most similar to the subject in location, age, dwelling size and some features. These most similar comparables sold for prices ranging from \$335,000 to \$555,000 or from \$346.90 to \$513.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$505,699 or \$525.13 per square foot of living area, including land, which is within the range on a market value basis and above the range on a per square foot basis as established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences in land size and the subject's inferior condition, the Board finds the subject's estimated market value as reflected by the assessment is not supported. Based on this evidence the Board finds a reduction in the subject's assessment is 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: January 16, 2024



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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