



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

APPELLANT: David Burgess
DOCKET NO.: 21-04308.001-R-1
PARCEL NO.: 12-28-108-106

The parties of record before the Property Tax Appeal Board are David Burgess, 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: \$11,842
IMPR.: \$117,738
TOTAL: \$129,580

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 one-story condominium of wood siding exterior construction with 2,043 square feet of living area. The dwelling was constructed in 1975. Features of the home include a concrete slab foundation, two full bathrooms, and central air conditioning. The property has a 2,260 square foot site and is located in Lake Forest, Shields 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 located within .09 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story dwellings containing either 2,012 or 2,043 square feet of living area. The homes were built in 1972 or 1974. Each dwelling has central air conditioning and two full bathrooms. Three comparables each have a fireplace. The parcels range in size from 1,442 to 1,738 square feet of

land area. The comparables sold in December 2020 or April 2021 for prices ranging from \$275,000 to \$365,000 or from \$136.68 to \$178.66 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$114,601, for an estimated market value of \$343,837 or \$168.30 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 \$129,580. The subject's assessment reflects a market value of \$389,714 or \$190.76 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 four comparable sales located within .1 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story condominiums of wood siding exterior construction ranging in size from 1,636 to 2,015 square feet of living area. The dwellings were built in 1972 or 1974. Each dwelling has central air conditioning, two full bathrooms or two full and one half bathrooms, and a concrete slab foundation. The parcels range in size from 1,820 to 2,370 square feet of land area. The comparables sold from June 2019 to November 2020 for prices ranging from \$385,000 to \$410,000 or from \$191.07 to \$237.78 per square foot of living area, including land. The board of review also submitted a grid of the appellant's comparables, which notes that appellant comparable #4 sold again in October 2021 for \$528,000 or \$262.43 per square foot of living area, land included. 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable having sold twice. The Board gives less weight to board of review comparables #3 and #4, which sold less proximate to the January 1, 2021 valuation date at issue and/or differ from the subject in dwelling size. The Board also gives reduced weight to the October 2021 sale of appellant comparable #4 as it appears to be an outlier when compared to the other sales in the record.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold for prices ranging from \$275,000 to \$410,000 or from \$136.68 to \$203.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$389,714 or \$190.76 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 adjustments to the best comparables for differences when compared to the subject, 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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