



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

APPELLANT: Alan Mitchell
DOCKET NO.: 21-04393.001-R-1
PARCEL NO.: 14-22-405-011

The parties of record before the Property Tax Appeal Board are Alan Mitchell, 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 ***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: \$85,704
IMPR.: \$243,531
TOTAL: \$329,235

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 brick exterior construction with 4,772 square feet of living area. The dwelling was constructed in 2016. Features of the home include a walk-out basement, central air conditioning, two fireplaces and a 724 square foot garage. The property has a 36,803 square foot site and is located in Kildeer, Ela 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 that are located within .26 of a mile from the subject property. The comparables have sites that range in size from 39,043 to 39,773 square feet of land area. The comparables are improved with two-story dwellings of brick or frame exterior construction ranging in size from 4,308 to 4,770 square feet of living area. The dwellings were built from 2013 to 2018. The comparables each have a basement, one of which is a look-out. Each comparable has central air conditioning, one or two fireplaces and a garage

ranging in size from 769 to 864 square feet of building area. The comparables sold from December 2017 to March 2020 for prices ranging from \$849,900 to \$990,000 or from \$197.28 to \$233.29 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant also indicated on the Residential Appeal petition that the subject property address and the appellant's address are the same.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$339,326. The subject's assessment reflects a market value of \$1,020,529 or \$213.86 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. The board of review also disclosed that the first year of the general assessment cycle for the subject property was 2019. Additionally, the board of review reported that a township equalization factor of 1.0000 was applied to all non-farm properties in Ela Township in 2021.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that are located within .26 of a mile from the subject property. The board of review's comparables #2 and #3 are the same properties as the appellant's comparables #3 and #2, respectively, which were previously described and where board of review comparable #3 sold twice.¹ Board of review comparable #1 has a 35,323 square foot site that is improved with a two-story dwelling of brick exterior construction containing 5,593 square feet of living area. The dwelling was built in 2006 and has a walk-out basement, central air conditioning, five fireplaces and a 976 square foot garage. The board of review's comparables #1 and #3 sold in January and April 2021 for prices of \$975,000 and \$1,280,000 or for \$204.92 and \$228.86 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket Number 20-04770.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$329,235 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2021 is owner-occupied based on the address of subject property and the appellant's address being the same, according to the appellant's appeal petition and is further supported by the subject's property record card presented by the board of review indicating the subject received the general homestead exemption for the 2021 tax year.

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

¹ The board of review reported a January 2021 sale of its comparable #3/appellant's comparable #2, whereas the appellant reported a December 2017 sale of this same property.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-04770.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$329,235. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and an equalization factor of 1.0000 was applied in Ela Township in 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$329,235, which is less than the 2021 total assessment of the subject property of \$339,326.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains five comparable sales submitted by the parties to support their respective positions, as two comparables were common to the parties with one common comparable having sold twice. The Board has given less weight to the appellant's comparable #2 due to its sale date occurring in 2017, less proximate in time to the lien date at issue than the other sales in the record. The Board has given reduced weight to board of review comparable #1 due to its considerably larger dwelling size when compared to the subject. The Board finds the appellant's comparables #1 and #3, along with board of review comparables #2 and #3, which includes one common sale are most similar to the subject in location, dwelling size, design, age and some features. These most similar comparables sold from February 2020 to January 2021 for prices ranging from \$849,900 to \$990,000 or for \$197.28 to \$207.55 per square foot of living area, including land. The subject's total assessment after reduction reflects a market value of \$990,180 or \$207.50 per square foot of living area, land included, which falls slightly above the range of the best comparable sales in the record in terms of overall market value but within the range on a price per square foot basis. The subject's slightly higher overall market value appears to be justified given its superior walk-out basement feature. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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: October 17, 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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