



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

APPELLANT: Todd Johnson
DOCKET NO.: 21-04429.001-R-1
PARCEL NO.: 14-34-301-026

The parties of record before the Property Tax Appeal Board are Todd Johnson, 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: \$37,228
IMPR.: \$145,946
TOTAL: \$183,174

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 2-story dwelling of wood siding exterior construction with 3,226 square feet of living area. The dwelling was constructed in 2014. Features of the home include a basement, central air conditioning, a fireplace, and a 429 square foot garage. The property has a 2,757 square foot site and is located in Deer Park, 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 for two properties¹ located within 0.06 of a mile from the subject. The comparables have 2,204 or 2,757 square foot sites improved with 2-story homes of frame exterior construction with 2,872 or 3,171 square feet of living area. The dwellings were built in 2007. Each home has a basement, one of which is a walkout basement, central air conditioning, a fireplace, and a 400 square foot garage. The comparables

¹ Comparable sales #2 and #3 are two different sales of the same property.

sold from September 2019 to November 2020 for prices ranging from \$470,000 to \$529,000 or from \$163.65 to \$166.82 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,174. The subject's assessment reflects a market value of \$550,899 or \$170.77 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 three comparable sales where comparable #1 is the same sale as the appellant's comparable #2. The comparables are located from 0.02 of a mile to 2.89 miles from the subject. The comparables have 2,760 or 46,030 square foot sites improved with 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 2,552 to 3,225 square feet of living area. The dwellings were built in 1975 or 2007. Each home has a basement, two of which are walkout basements, central air conditioning, a fireplace, and a 400 or 698 square foot garage. Comparable #3 has an inground swimming pool. The comparables sold in November 2020 or October 2021 for prices ranging from \$480,000 to \$545,000 or from \$148.84 to \$213.56 per square foot of living area, including land.

Based on this evidence the board of review requested the subject's assessment be sustained.

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 record contains a total of five sales of four comparable properties, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable sale #3, which sold less proximate in time to the January 1, 2021 assessment date than other comparables in this record. The Board gives less weight to the board of review's comparable sale #3, due to substantial differences from the subject in dwelling size, age, location, lot size, and inground swimming pool amenity.

The Board finds the best evidence of market value to be the appellant's comparable sale #1, the appellant's comparable sale #2/board of review's comparable sale #1, and the board of review's comparable sale #2, which are more similar to the subject in dwelling size, age, location, lot size, and features and sold more proximate in time to the assessment date. These most similar comparables sold from September 2020 to October 2021 for prices ranging from \$470,000 to \$525,000 or from \$148.84 to \$165.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$550,899 or \$170.77 per square foot of living

area, including land, which is above the range established by the best comparable sales in this record, but appears to be justified given the subject is a newer home than the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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: March 21, 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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