



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

APPELLANT: John Moore
DOCKET NO.: 21-04458.001-R-1
PARCEL NO.: 14-12-402-032

The parties of record before the Property Tax Appeal Board are John Moore, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$33,186
IMPR.: \$150,655
TOTAL: \$183,841

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 3,048 square feet of living area.¹ The dwelling was constructed in 1992. Features of the home include a basement, central air conditioning, a fireplace and a 672 square foot garage. The property has an approximately 8,799 square foot site and is located in Long Grove, 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 have the same assessment neighborhood code as the subject and are located within approximately .56 of a mile from the

¹ The parties differ as to the dwelling size, story height and site size of the subject property. The Board finds the best description of the subject is found in the property record card provided by the board of review, which contained a schematic diagram and dimensions of the improvements, none of which were refuted by the appellant.

subject property. The comparables have sites that range in size from 8,684 to 10,468 square feet of land area. The appellant reported the comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,208 to 3,398 square feet of living area. The dwellings were built from 1989 to 1995. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 552 to 962 square feet of building area. The comparables sold from August to October 2020 for prices ranging from \$479,900 to \$585,000 or from \$141.23 to \$172.57 per square foot of living area, including land.

In a memorandum, counsel for the appellant noted differences between the subject and the appellant's comparables. Counsel argued that two of the three properties sold below the subject's estimated market value of \$551,578.

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 \$183,841. The subject's assessment reflects a market value of \$552,905 or \$181.40 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 that have the same assessment neighborhood code as the subject and are located within approximately .64 of a mile from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #3.² The comparables have sites that range in size from 9,140 to 13,850 square feet of land area. The dwellings were described as 1-story³ or 1.5-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,950 to 3,478 square feet of living area. The dwellings were built in 1989 or 1996. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 621 to 962 square feet of building area. The comparables sold from July to September 2020 for prices ranging from \$545,000 to \$628,000 or from \$178.26 to \$184.75 per square foot of living area, including land.

The board of review also provided the Multiple Listing Service (MLS) sheet for the subject, indicating the property was listed for sale on August 26, 2021 and subsequently sold on October 27, 2021 for the original list price of \$625,000 or \$205.05 per square foot of living area, including land, after having been advertised on the open market for 18 days. The listing also revealed that at the time of the sale the property had a partially finished basement that included a

² The parties differ as to the story height and dwelling size of the common comparable. The board of review described the dwelling as a 1.5-story design with 3,181 square feet of living area, while the appellant described the dwelling as a 2-story design with 3,390 square feet of living area. Neither party submitted any documentary evidence to support their respective descriptions.

³ The board of review's grid analysis revealed that its comparables #1, #2 and #4 have ground floor areas ranging in size from 759 to 1,559 square feet with above ground areas ranging in size from 2,950 to 3,478 square feet, suggesting the dwellings are part 1-story and part 2-story designs. The board of review also provided Multiple Listing Service (MLS) sheets for these three properties which described the dwellings as 2-story homes.

recreation room, an exercise room and a game room that are not described in the subject's property record provided by the board of review.

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 record contains a total of six comparable sales for the Board's consideration, as one sale was common to both parties, along with data on the sale of the subject eight months after the lien date at issue. The Board has given less weight to board of review comparable #2 due to its larger dwelling size and inground swimming pool feature.

The Board finds the best comparable sales evidence to be the parties' remaining comparables, which are similar to the subject in location, dwelling size, design, age and some features. These four comparables sold from July to October 2020 for prices ranging from \$479,900 to \$628,000 or from \$141.23 to \$184.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$552,905 or \$181.40 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. More importantly, the subject's estimated market value based on its January 1, 2021 assessment is well below the October 2021 sale of the subject property for a price of \$625,000 or \$205.05 per square foot of living area, including land.⁴ Based on this record, the Board finds the appellant failed to demonstrate the subject property was overvalued based on a preponderance of the evidence. Therefore, no reduction in the subject's assessment is warranted on grounds of overvaluation.

⁴ This evidence suggests the subject property may be under-assessed. However, the board of review did not request an increase in the subject's assessment.

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

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

APPELLANT

John Moore, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 2
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085