



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

APPELLANT: Robert Clark
DOCKET NO.: 21-04539.001-R-1
PARCEL NO.: 14-25-402-007

The parties of record before the Property Tax Appeal Board are Robert Clark, 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: \$57,113
IMPR.: \$155,687
TOTAL: \$212,800

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 dryvit exterior construction with 4,555 square feet of living area.¹ The dwelling is 23 years old. Features of the home include an unfinished 2,542 square foot basement, central air conditioning, a fireplace and an attached 3-car garage. The property has a 57,499 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 an appraisal estimating the subject property had a market value of \$640,000 as of January 1, 2021. The appellant's submission also included an alternative sales grid analysis containing three comparables.

¹ The Board finds the best evidence of the subject's features was the appraisal submitted by the appellant.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser inspected the subject property on December 2, 2021 and observed numerous areas where the base of the windows is rotted. The appraiser included photographs of the damaged windows and a contractor's detailed estimate to replace the rotted windows totaling \$95,478.45, obtained from the owner. The appellant's appraiser selected six comparable sales that are located from .30 of a mile to 1.90 miles from the subject. The comparables have sites ranging in size from 49,710 to 70,585 square feet of land area that are improved with two-story dwellings of brick or brick and cedar exterior construction ranging in size from 2,950 to 6,104 square feet of living area. The homes range in age from 27 to 54 years old. The comparables have basements, five of which have finished area, central air conditioning and a 2-car or a 3-car garage. Four comparables have from one to three fireplaces. The comparables sold from April to December 2020 for prices ranging from \$610,000 to \$755,000 or from \$123.69 to \$210.51 per square foot of living area, including land. After adjusting the comparables' sale prices for differences when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$626,500 to \$648,500. Based on these adjusted sale prices, the appraiser estimated that the subject would have a market value of \$640,000 as of January 1, 2021.

The appellant's submission included a grid analysis containing information on three comparable sales that are located from .04 to .61 of a mile from the subject. The comparables have sites ranging in size from 40,662 to 88,615 square feet of land area that are improved with two-story dwellings ranging in size from 4,491 to 5,434 square feet of living area. The dwellings were built from 1989 to 2000. The comparables have unfinished basements, central air conditioning, one or three fireplaces, and an attached garage ranging in size from 482 to 891 square feet of building area. The comparable sold from December 2019 to February 2021 for prices ranging from \$487,500 to \$785,000 or from \$105.63 to \$144.46 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$204,910.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,336. The subject's assessment reflects a market value of \$713,792 or \$156.71 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 five comparable sales that are located from .29 of a mile to 1.73 miles from the subject. The comparables have sites ranging in size from 40,900 to 84,910 square feet of land area that are improved with two-story dwellings ranging in size from 3,663 to 4,750 square feet of living area. The dwellings were built from 1972 to 2004. The comparables have unfinished basements, one of which has a walkout, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 420 to 967 square feet of building area. One comparable has a swimming pool. The comparables sold from September 2020 to December 2021 for prices ranging from \$652,500 to \$780,000 or from \$160.95 to \$210.38 per square foot of living area, including land.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$640,000 as of January 1, 2021. The appellant's appraiser selected comparable properties that are similar to the subject and made logical adjustments to the comparables to support the appraisal's estimate of the subject's market value. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board gives less weight to the board of review's comparable sales analysis, as the board of review did not challenge the accuracy of the appellant's appraisal but instead submitted comparable sales that were not adjusted for their differences when compared to the subject. Additionally, the Board finds the board of review did not address the subject's window damage that was documented within the appraisal. Likewise, the Board gives less weight to the appellant's alternative sales grid analysis, as these comparable sales were not adjusted for their differences when compared to the subject.

Based on this record the Board finds the subject property had a market value of \$640,000 as of January 1, 2021. Since market value has been determined the 2021 three-year average median level of assessment for Lake County of 33.25% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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

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

APPELLANT

Robert Clark, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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