



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

APPELLANT: Michael Huston
DOCKET NO.: 21-04980.001-R-1
PARCEL NO.: 15-13-309-001

The parties of record before the Property Tax Appeal Board are Michael Huston, 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: \$66,225
IMPR.: \$170,158
TOTAL: \$236,383

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 is improved with a two-story dwelling of brick exterior construction containing 3,794 square feet of living area. The dwelling was built in 1984. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an attached garage with 550 square feet of building area. The property has a 20,909 square foot site located in Lincolnshire, Vernon 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 improved with two-story dwellings of frame or brick and frame construction ranging in size from 3,229 to 3,568 square feet of living area. The homes were constructed from 1969 to 1980. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 575 to 770 square feet of building area. The comparables have sites ranging in size from 19,166

to 23,958 square feet of land area and are located from .10 to .85 miles from the subject property. The sales occurred in from May 2020 to April 2021 for prices ranging from \$460,000 to \$685,000 or from \$134.15 to \$191.98 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$196,004.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$236,383. The subject's assessment reflects a market value of \$710,926 or \$187.38 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 improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,361 to 4,343 square feet of living area. The homes were constructed from 1969 to 1978. Each comparable has a basement with four having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 506 to 1,015 square feet of building area. The comparables have sites ranging in size from 19,600 to 23,960 square feet of land area and are located from .18 to .49 miles from the subject property. The sales occurred in from February 2020 to July 2021 for prices ranging from \$695,000 to \$795,000 or from \$165.78 to \$231.64 per square foot of living area, land included.

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 eight comparable sales submitted by the parties to support their respective positions. Less weight is given to appellant's comparable sale #1 as the price is an outlier in relation to the other sales in the record. Less weight is given to appellant's comparable sale #2 and board of review comparable sale #4 due to differences from the subject dwelling in size. The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1, #2, #3, and #5 as these comparables are improved with homes relatively similar to the subject dwelling in size. The board of review comparables have finished basement area unlike the subject's unfinished basement, three of the board of review comparables have a larger garage than the subject, and one of the board of review comparables has an additional fireplace in relation to the subject, suggesting downward adjustments would be appropriate to make the comparables more equivalent to the subject for these characteristics. These comparables sold for prices ranging from \$685,000 to \$795,000 or from \$191.98 to \$231.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$710,926 or \$187.38 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds the assessment

of the subject property as established by the board of review is correct 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:

November 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

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

APPELLANT

Michael Huston, 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