



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

APPELLANT: E. William Nugent
DOCKET NO.: 22-01321.001-R-1
PARCEL NO.: 16-04-310-033

The parties of record before the Property Tax Appeal Board are E. William Nugent, 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: \$96,698
IMPR.: \$156,250
TOTAL: \$252,948

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 2022 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 brick and wood siding exterior construction with 3,188 square feet of living area.¹ The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 552 square feet of building area. The property is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .32 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story dwellings ranging in size from 3,194 to 3,777 square feet of living area. The homes were built

¹ Details not reported by the appellant were drawn from the subject's property record card submitted by the board of review.

from 1979 to 1996. Each dwelling has central air conditioning, one or two fireplaces, a basement with three having finished area,² and a garage ranging in size from 506 to 684 square feet of building area. The comparables sold from April 2020 to February 2022 for prices ranging from \$607,000 to \$799,000 or from \$169.19 to \$245.77 per square foot of living area, including land. The appellant also submitted Multiple Listing Service sheets for comparables #3 and #4, noting these properties were recently renovated. Based on this evidence, the appellant requested a reduced assessment of \$248,639, for an estimated market value of \$745,992 or \$234.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$252,948. The subject's assessment reflects a market value of \$758,920 or \$238.06 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .34 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 1.75-story, 2-story or part 1-story and part 2-story dwellings⁴ of wood siding or brick exterior construction ranging in size from 2,988 to 3,269 square feet of living area. The dwellings were built from 1984 to 1990. Each dwelling has central air conditioning, one or two fireplaces, a basement with one having finished area, and a garage ranging in size from 483 to 814 square feet of building area. The comparables sold from November 2021 to November 2022 for prices ranging from \$883,000 to \$1,105,000 or from \$275.01 to \$361.70 per square foot of living area, including land. The board of review also submitted a Multiple Listing Service sheet for appellant comparable #2, noting the property's condition at the time of sale. 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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1,

² Additional details were drawn from the Multiple Listing Service listing sheets submitted by the parties.

³ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

⁴ Although the board of review's grid describes comparable #1 as a 1-story dwelling, the grid reports a 1,447 square foot ground floor and 3,055 square feet of above ground living area, indicating that this property is a part 2-story dwelling.

#3, and #5, which sold less proximate to the January 1, 2022 assessment date at issue. The Board gives reduced weight to appellant comparable #2 due to its condition at the time of sale, which was not refuted by the appellant.

The Board finds the best evidence of market value to be appellant's comparable sale #4 and the board of review comparable sales, which sold proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and some features. These most similar comparables sold from March 2021 to November 2022 for prices ranging from \$799,000 to \$1,105,000 or from \$244.87 to \$361.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$758,920 or \$238.06 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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: 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

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