



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

APPELLANT: Richard Johnson
DOCKET NO.: 22-01361.001-R-1
PARCEL NO.: 12-32-301-002

The parties of record before the Property Tax Appeal Board are Richard Johnson, 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: \$123,716
IMPR.: \$244,996
TOTAL: \$368,712

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 is improved with a two-story dwelling of brick exterior construction containing 4,366 square feet of living area. The dwelling was built in 1976. Features of the home include an unfinished full basement, central air conditioning, three fireplaces and an attached garage with 984 square feet of building area. The subject property also has a 962 square foot inground swimming pool and a hot tub.¹ The property has a 39,940 square foot site in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings that range in size from 3,774 to 4,476 square feet of living area. The homes were built from

¹ The board of review submitted a copy of the subject's property record card describing the property as having a reinforced concrete swimming pool and a hot tub, which was not refuted by the appellant in rebuttal.

1953 to 1976 with the oldest home having an effective construction date of 1981. Each comparable has a basement, one fireplace, and a garage ranging in size from 650 to 912 square feet of building area. Two of the comparables have central air conditioning. These properties have sites ranging in size from 23,479 to 82,764 square feet of land area. The comparables have the same assessment neighborhood code as the subject property. The sales occurred from February to November 2021 for prices ranging from \$662,500 to \$1,317,500 or from \$175.54 to \$303.01 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$362,342.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$368,712. The subject's assessment reflects a market value of \$1,106,247 or \$253.38 per square foot of living area, land included, when using the statutory level of assessment 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on six comparable sales with comparables #3 and #4 being the same properties as appellant's comparables #3 and #2, respectively. The comparables are improved with 1.5-story and 2-story dwellings of brick, wood siding, or a combination of shingle-wood/asphalt exterior construction that range in size from 3,623 to 4,476 square feet of living area. The homes were built from 1953 to 1978 and have effective construction dates from 1972 to 1981. Each comparable has a basement with four having finished area, central air conditioning, one to four fireplaces, and an attached garage ranging in size from 480 to 1,080 square feet of building area. Comparable #1 also has an inground swimming pool and a hot tub. The comparables have sites ranging in size from 21,800 to 57,500 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from approximately .06 to .76 of a mile from the subject property. The sales occurred from October 2020 to March 2022 for prices ranging from \$985,000 to \$1,475,000 or from \$220.06 to \$350.52 per square foot of living area, including land.

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 comparables submitted by the parties to support their respective positions with two comparables being common to the parties. The Board gives less weight to appellant's comparable #1 and board of review comparable #1 due to differences from the subject in dwelling size and the fact that appellant's comparable #1 has no central air conditioning. The Board gives less weight to appellant's comparable #4 as this property lacks

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

central air conditioning, a feature of the subject property. The Board gives less weight to board of review comparable #2 as this property sold in October 2020, not as proximate in time to the assessment date as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 and board of review comparable sales #3 through #6, which includes the two common sales. These four comparables sold for prices ranging from \$985,000 to \$1,475,000 or from \$220.06 to \$350.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,106,247 or \$253.38 per square foot of living area, including land, which is within the range 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 and 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

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

APPELLANT

Richard Johnson, 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