



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

APPELLANT: Daniel Trotter
DOCKET NO.: 22-01445.001-R-1
PARCEL NO.: 14-23-101-019

The parties of record before the Property Tax Appeal Board are Daniel Trotter, 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 **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: \$60,218
IMPR.: \$306,412
TOTAL: \$366,630

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 5,415 square feet of living area. The dwelling was built in 2007. Features of the home include an unfinished walk-out basement, central air conditioning, three fireplaces, and an attached garage with 1,608 square feet of building area. Other features include 841 square feet of deck area and 2,955 square feet of concrete patio area. The property has a 51,931 square foot site in Kildeer, 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 improved with two-story dwellings of brick exterior construction that range in size from 5,146 to 5,843 square feet of living area. The homes were built in either 2000 or 2007. Each comparable has an unfinished basement, central air conditioning, two to four fireplaces, and an attached garage ranging in size from 994 to 2,566

square feet of building area. Comparable #3 has a 247 square foot deck and the comparables have patios ranging in size from 587 to 772 square feet. These properties have sites ranging in size from 33,241 to 56,192 square feet of land area. The comparables are located from .23 to .57 of a mile from the subject with comparables #1 and #3 being in the same neighborhood as the subject property. The sales occurred in either January 2020 or July 2021 for prices ranging from \$735,000 to \$980,000 or from \$142.83 to \$181.45 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$297,685.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$376,887. The subject's assessment reflects a market value of \$1,130,774 or \$208.82 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparable #3 being the same property as appellant's comparable #3. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 5,013 to 5,410 square feet of living area. The dwellings were built from 2005 to 2007. Each comparable has an unfinished basement with three being either a walk-out or look-out design, central air conditioning, two or three fireplaces and an attached garage ranging in size from 694 to 1,098 square feet of building area. The comparables have decks ranging in size from 247 to 759 square feet and patios ranging in size from 431 to 677 square feet. These properties have sites ranging in size from 23,130 to 53,578 square feet of land area. The comparables are located from .23 to 1.04 miles from the subject property with comparable #3 being located in the same neighborhood as the subject property. The sales occurred from February 2021 to June 2022 for prices ranging from \$900,000 to \$1,053,000 or from \$179.53 to \$200.88 per square foot of living area, including land. The board of review submission asserted the subject "house is superior in all aspects of the value."

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 evidence in the record supports a reduction in the subject's assessment.

The record contains six comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparable sale #2 as this property sold in January 2020, approximately two years prior to the assessment date at issue, not as proximate in time to the January 1, 2022, lien date as the best sales in this record. The Board gives less weight to appellant's comparable #1 as the price of this comparable is an outlier with a price per square foot of living area approximately

¹ 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.

26% below the price of the next closest comparable. The Board finds the best evidence of market value to be appellant's comparable sale #3 and the board of review comparable sales, which includes the common comparable submitted by the parties. These comparables sold in 2021 and 2022 and are relatively similar to the subject in features with the exception three of the comparables have one less fireplace than the subject; each comparable has from approximately 500 to 900 square feet less garage area than the subject; each property has from approximately 90 to 600 square feet less deck area than the subject, and each comparable has from approximately 2,300 to 2,500 square feet less patio area than the subject, indicating each comparable would require upward adjustments to make them more equivalent to the subject property for these features. These four comparables sold for prices ranging from \$900,000 to \$1,053,000 or from \$179.53 to \$200.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,130,774 or \$208.82 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. Based on this evidence the Board finds, after considering the suggested adjustments to the comparables for differences from the subject, a reduction in the subject's assessment is 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: February 20, 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

Daniel Trotter, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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