



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

APPELLANT: Robert Moorman  
DOCKET NO.: 22-01476.001-R-1  
PARCEL NO.: 16-05-101-002

The parties of record before the Property Tax Appeal Board are Robert Moorman, 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:** \$112,331  
**IMPR.:** \$418,553  
**TOTAL:** \$530,884

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 1-story dwelling of brick and wood siding exterior construction with 5,711 square feet of living area. The dwelling was constructed in 1957 and has an effective age of 1976. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 989 square foot garage. The property has an approximately 49,660 square foot site and 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 three comparable sales located within one mile of the subject property. The comparables have sites that range in size from 26,903<sup>1</sup> to 61,420 square feet of land area and are improved with 2-story dwellings ranging in size from 4,702 to 5,178 square

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<sup>1</sup> Some descriptive information for the appellant's comparable #3 was found in its Multiple Listing Service sheet submitted by the appellant, depicting the property has a 0.6176-acre site, two fireplaces and a finished basement.

feet of living area. The dwellings were built in 1988 or 1989. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 726 to 840 square feet of building area. The properties sold from September 2021 to April 2022 for prices ranging from \$1,237,500 to \$1,410,000 or from \$260.53 to \$299.87 per square foot of living area, land included.

The appellant submitted a copy of the Multiple Listing Service (MLS) sheet for its comparable #3 which disclosed the property was updated in 2019 and advertised all bathrooms and kitchen have been updated. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$510,132 which reflects a market value of \$1,530,549 or \$268.00 per square foot of living area, land included, 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 \$530,884. The subject's assessment reflects a market value of \$1,592,811 or \$278.90 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.96 of a mile from the subject property. The comparables have sites that range in size from 65,780 to 103,670 square feet of land area and are improved with 1-story, 2-story or 1.75-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,172 to 10,029 square feet of living area. The homes were built from 1918 to 1966. Four comparables have a basement or lower level with two having finished area. Each dwelling has two or four fireplaces and one or two garages ranging in size from 462 to 1,547 square feet of building area. Four homes have central air conditioning. Comparable #3 has a wood frame greenhouse with glass walls. The properties sold from May 2020 to November 2021 for prices ranging from \$907,500 to \$2,250,000 or from \$224.35 to \$359.64 per square foot of living area, land included.

The board of review critiqued the appellant's comparables arguing none are from the subject's neighborhood and that all are smaller than the subject and built in the 1980's. The board of review asserted the subject property "has been significantly upgraded," noting its effective age of 1976 relative to the original construction date of 1957. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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

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<sup>2</sup> 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 Sec. 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.

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 eight comparable sales for the Board's consideration. The Board finds the appellant's comparables are all substantially newer in age and differ in design when compared to the subject, while several of the board of review's comparables also differ from the subject in age and design along with dwelling size. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #3 which are less similar to the subject in dwelling size. The Board gives less weight to board of review comparables #1, #3, #4 and #5 which sold in 2020, less proximate to the January 1, 2022 assessment date at issue and/or differ from the subject in dwelling size.

The Board finds the best evidence of market value to be appellant comparable #2 and board of review comparable #2 which sold proximate to the assessment date at issue and are more similar to the subject in dwelling size. Although, these properties present varying degrees of similarity to the subject in age, design, basement foundation and other features, suggesting adjustments are needed to make them more equivalent to the subject. These two comparables sold in November 2021 and February 2022 for prices of \$1,392,000 to \$1,800,000 or for \$268.83 to \$359.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,592,811 or \$278.90 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. Therefore, on this limited record, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment appears justified and a reduction in the subject's assessment is not warranted.

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

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