



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

APPELLANT: Brian Hardner
DOCKET NO.: 22-01510.001-R-1
PARCEL NO.: 16-28-105-046

The parties of record before the Property Tax Appeal Board are Brian Hardner, 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: \$53,395
IMPR.: \$201,385
TOTAL: \$254,780

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 exterior construction with 3,178 square feet of living area. The dwelling was constructed in 1956 and has an effective age of 1987. Features of the home include an unfinished basement, a lower level,¹ central air conditioning, one fireplace and a 506 square foot garage. The property has an approximately 10,125 square foot site and is located in Deerfield, 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 0.44 of a mile from the subject property. The comparables have sites that range in size from 7,501 to 15,751 square feet of land area and are improved with 2-story dwellings ranging in size from 2,794 to 2,964 square

¹ The Board finds the subject property has a basement and a lower level as depicted in the sketch of the subject improvements found in the subject's property record card which was submitted by the board of review.

feet of living area. The dwellings were built from 1959 to 1975 with comparables #1 and #3 having effective ages of 1973 and 1995, respectively. Each comparable has a basement, with two having finished area.² Each dwelling has central air conditioning and a garage ranging in size from 437 to 586 square feet of building area. Two homes have either one or two fireplaces. The properties sold from September 2020 to June 2021 for prices ranging from \$565,000 to \$612,000 or from \$200.42 to \$206.48 per square foot of living area, land included.

The appellant submitted the Multiple Listing Service (MLS) sheets on its comparables #1 and #3 which disclosed the dwellings were rehabilitated in 2007 and 2004, respectively. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$207,609 which reflects a market value of \$622,889 or \$196.00 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 \$254,780. The subject's assessment reflects a market value of \$764,416 or \$240.53 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

The board of review critiqued the appellant's comparables asserting none are located in the subject neighborhood. The board of review commented that the subject property was "reconstructed in 2003" and the subject's property record card depicts the subject was remodeled in 2004.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 0.56 of a mile from the subject property. The comparables have sites that range in size from 8,100 to 20,000 square feet of land area and are improved with 1.75-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,838 to 5,985 square feet of living area. The homes were built from 1929 to 2017. Comparables #1, #2 and #3 having effective ages of 1959, 1975 and 1990, respectively. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 696 square feet of building area. The properties sold from October 2020 to October 2021 for prices ranging from \$607,090 to \$935,000 or from \$156.22 to \$285.41 per square foot of living area, land included.

The board of review submitted comments asserting its comparables #1, #2 and #3 are the only three sales in the subject's neighborhood and these dwellings were "rebuilt" in 2001 or 2003. The board of review further described its comparables #4, #5 and #6 as located in the same geographic area as the subject but are newer construction homes when compared to the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

² Some property details for appellant comparables #1 and #3 were found in their respective Multiple Listing Service sheets submitted by the appellant.

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 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.

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 nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 and #3 along with board of review comparable #1 which sold in 2020, less proximate to the January 1, 2022 assessment date than other properties in the record. The Board also gives less weight to board of review comparables #2 and #5 which are substantially different from the subject in dwelling size or age.

The Board finds the best evidence of market value to be appellant comparable #2 along with board of review comparables #3, #4 and #6 which sold proximate to the assessment date at issue and are similar to the subject in location, design, dwelling size and some features. However, the properties present varying degrees of similarity to the subject in age, effective age and basement features, suggesting adjustments are needed to make these properties more equivalent to the subject. The Board finds board of review comparable #3 is most similar to the subject in age/effective age, design, dwelling size and other features. This property sold for \$832,000 or \$247.99 per square foot of living area, land included. These best comparables sold from February to October 2021 for prices ranging from \$565,000 to \$832,000 or from \$202.22 to \$285.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$764,416 or \$240.53 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record and is well supported by the most similar comparable in the record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is 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: March 26, 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

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