



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

APPELLANT: Steve Adolph
DOCKET NO.: 22-01512.001-R-1
PARCEL NO.: 16-29-108-029

The parties of record before the Property Tax Appeal Board are Steve Adolph, 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: \$62,813
IMPR.: \$331,318
TOTAL: \$394,131

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 wood siding exterior construction with 3,942 square feet of living area. The dwelling was constructed in 2019. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 714 square foot garage. The property has an approximately 14,470 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 four comparable sales located within 0.36 of a mile from the subject property. The comparables have sites that range in size from 12,301 to 17,176 square feet of land area and are improved with two-story dwellings ranging in size from 4,111 to 4,619 square feet of living area. The dwellings were built from 2001 to 2013. Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace and a garage

ranging in size from 702 to 853 square feet of building area. The properties sold from May 2021 to May 2022 for prices ranging from \$830,000 to \$1,375,000 or from \$201.90 to \$297.68 per square foot of living area, land included.

The appellant also submitted two pages from an appraisal report of the subject property where no client, appraiser or assignment details are provided and contains a value opinion for the subject of \$1,150,000 as of October 14, 2020. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$353,431 which reflects a market value of \$1,060,399 or \$269.00 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 \$394,131. The subject's assessment reflects a market value of \$1,182,511 or \$299.98 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In response to the appellant's evidence, the board of review critiqued the appellant's comparables asserting all are inferior to the subject property in age and condition. With respect to the incomplete appraisal evidence submitted by the appellant, the board of review argued this should be given no weight.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.33 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 11,740 to 16,000 square feet of land area and are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,395 to 4,619 square feet of living area. The homes were built from 2002 to 2022. 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 484 to 1,005 square feet of building area. The properties sold from October 2021 to September 2022 for prices ranging from \$1,242,960 to \$1,375,000 or from \$297.68 to \$366.11 per square foot of living area, land included.

The board of review's grid analysis also reported the subject property sold in October 2020 for a price of \$1,142,500 or \$289.83 per square of living area, land included. To further document this sale, the board of review submitted a copy of the Multiple Listing Service (MLS) sheet associated with this sale of the subject which disclosed the property was listed on the open market for 44 days. Based on this evidence, the board of review requested the subject's assessment be confirmed.

¹ 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 record contains eight comparable sales for the Board's consideration, as one property was common to both parties. In addition, the appellant submitted two pages of an appraisal for the subject with an effective date of October 14, 2020 and the board of review submitted evidence the subject property sold in an arm's length transaction in October 2020 for a price of \$1,142,500. The Board gives less weight to the appellant's comparables along with board of review comparables #1, #3 and #4, which includes the common property. These comparable sales are less similar to the subject in age and/or lack finished basement area when compared to other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #2 and #5 which are most similar to the subject in location, age, design, dwelling size and other features. These two comparables sold in April 2022 for prices of \$1,242,960 and \$1,360,000 or for \$354.17 and \$366.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,182,511 or \$299.98 per square foot of living area, including land, which falls below the two best comparable sales in this record.

The Board gives little weight to the appellant's appraisal evidence, since it was an incomplete appraisal report. Lastly, the Board finds this record contains evidence documenting the sale of the subject property in October 2020 for a price of \$1,142,500 which was not refuted by the appellants. The Board gives little weight to the subject 2020 sale as it occurred less proximate to the January 1, 2022 assessment date at issue than other properties in the record.

After considering all of the evidence in the record and considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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

AGENCY

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