



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

APPELLANT: Neil Smith  
DOCKET NO.: 22-01955.001-R-1  
PARCEL NO.: 12-20-408-001

The parties of record before the Property Tax Appeal Board are Neil Smith, 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:** \$106,031  
**IMPR.:** \$100,936  
**TOTAL:** \$206,967

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 2,327 square feet of living area. The dwelling was constructed in 1962. Features of the property include a partial basement partially finished with a recreation room,<sup>1</sup> central air conditioning, two fireplaces, and a detached garage with 528 square feet of building area. The property has a 16,644 square foot site located in Lake Bluff, 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 2,099 to 2,578 square feet of living area. The homes were built from

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<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having a partial basement with 872 square feet with 419 square feet of finished recreation room area as well as having one fireplace stack with two openings, which was not refuted by the appellant in rebuttal.

1962 to 1979. Each comparable has a basement, central air conditioning, and a garage ranging in size from 273 to 576 square feet of building area. Comparables #1, #2 and #3 have one fireplace. These properties have sites ranging in size from 12,724 to 20,003 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .21 to .51 of a mile from the subject property. The sales occurred from June 2021 to May 2022 for prices ranging from \$520,000 to \$725,000 or from \$207.58 to \$345.40 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$190,019.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$206,967. The subject's assessment reflects a market value of \$620,963 or \$266.85 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 four comparable sales improved with two-story dwellings of brick, wood siding, or brick and wood siding exterior construction that range in size from 2,275 to 2,599 square feet of living area. The homes were built from 1963 to 1973. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 441 to 528 square feet of building area. The comparables have sites ranging in size from 10,500 to 14,110 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from approximately .16 to .30 of a mile from the subject property. The sales occurred from June 2021 to January 2022 for prices ranging from \$600,000 to \$845,000 or from \$244.44 to \$325.13 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 Board finds the best evidence of market value to be the board of review comparable sales which are most similar to the subject in features in that each has finished basement area, like the subject property, whereas none of the appellant's comparables is described as having finished basement area. The board of review comparables sold for prices ranging from \$600,000 to \$845,000 or from \$244.44 to \$325.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$620,963 or \$266.85 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

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<sup>2</sup> 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.

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: 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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COUNTY

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