



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

APPELLANT: James Tener
DOCKET NO.: 22-02053.001-R-1
PARCEL NO.: 11-23-110-005

The parties of record before the Property Tax Appeal Board are James Tener, 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: \$77,361
IMPR.: \$133,260
TOTAL: \$210,621

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 frame construction with 2,684 square feet of living area. The dwelling was built in 1999. Features of the home include an unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, an attached garage with 440 square feet of building area, and a detached garage with 960 square feet of building area. The property has a 76,731 square foot site located in Green Oaks, Libertyville 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 frame construction that range in size from 2,865 to 3,161 square feet of living area. The homes were built in 1996. Each comparable has an unfinished basement, central air conditioning, one fireplace, 2½ or 4 bathrooms, and an attached garage with either 666 or 671 square feet of

building area. Comparable #1 also has an inground swimming pool. These properties have sites ranging in size from 18,246 to 22,219 square feet of land area and are located from approximately .58 to .74 of a mile from the subject property. The appellant provided a copy of the Multiple Listing Service (MLS) listing sheet associated with comparable #3 disclosing the home was rehabbed in 2019. The sales occurred from March to October 2021 for prices ranging from \$523,000 to \$649,900 or from \$180.29 to \$226.52 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$195,912.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,621. The subject's assessment reflects a market value of \$631,926 or \$235.44 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 improved with two-story dwellings of frame or frame and brick construction that range in size from 2,646 to 3,136 square feet of living area. The homes were built from 1968 to 1986 and have effective construction dates ranging from 1975 to 1986. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 544 to 865 square feet of building area. The comparables have two or three full bathrooms and three comparables have an additional one or two half-bathrooms. Comparable #3 also has an inground swimming pool, pool house, and greenhouse. These properties have sites ranging in size from 40,136 to 113,363 square feet of land area and are located from approximately .28 to .60 of a mile from the subject property. The sales occurred from July 2021 to March 2022 for prices ranging from \$629,000 to \$825,000 or from \$237.72 to \$274.45 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 parties submitted information on seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparable sale #1 due to differences from the subject in dwelling size and the fact this property has an inground swimming pool, a feature the subject does not have. The Board gives less weight to board of review comparable sale #3 due to differences from the subject in land area, dwelling size, and the additional features the subject does not have such as an inground swimming pool, pool house, and greenhouse. The Board gives less weight to board of review comparable sale #4 due to differences from the subject in dwelling size. The Board finds the best evidence of market value to be appellant's

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.

comparable sales #2 and #3 as well as board of review comparable sales #1 and #2. These four comparables are improved with homes relatively similar to the subject in size containing from 2,646 to 2,869 square feet of living area. Each of these comparables has smaller garage area than the subject suggesting each would require an upward adjustment to make them more equivalent to the subject for this feature. Additionally, each of the appellant's comparables has a smaller site than the subject again suggesting upward adjustments for land area would be appropriate. Finally, the two board of comparables have dwellings with effective ages that are approximately 14 and 24 years older than the subject dwelling, respectively, suggesting that upward adjustments for age may be necessary. These four comparables sold from June to October 2021 for prices ranging from \$523,000 to \$669,000 or from \$182.55 to \$239.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$631,926 or \$235.44 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property as 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: 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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