



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

APPELLANT: Robert Clark  
DOCKET NO.: 23-01966.001-R-1  
PARCEL NO.: 14-25-402-007

The parties of record before the Property Tax Appeal Board are Robert Clark, 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 **A Reduction** 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:** \$59,771  
**IMPR.:** \$153,487  
**TOTAL:** \$213,258

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 2023 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 two-story dwelling of Dryvit exterior construction with 4,554 square feet of living area. The dwelling was constructed in 1998 making the dwelling 25 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 863 square foot garage. The property has a 57,499 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by R. Steven Kephart, a Certified Residential Real Estate Appraiser, for purposes of estimating market value for a real estate tax appeal. Using the sales comparison approach to value, Kephart estimated the subject property had a fee simple market value of \$597,000 as of January 1, 2023.

As to the subject dwelling, Kephart estimated the effective age of the subject to be 15 years old based on ongoing repair and maintenance stating the property was well cared for. However, the appraiser also reported there were numerous areas where the base of the windows is rotted, a known problem with some Pella windows with a class action lawsuit. The report includes photographs of the deterioration of the windowsills and a rotted sliding glass door. The appraisal includes a contractor's estimate for the cost of window repairs depicting an estimate of \$6,980. Additionally, the cedar shake roof "is nearing the end of it's [sic] economic life and requires repairs." One photograph in the appraisal depicts a section of the roof. The owner provided the appraiser with an estimate on the roof and noted no quote for repairs only could be obtained as the contractor was confident performing the work on the roof by walking on it would lead to more damage. The attached proposal depicts \$99,950. (Appraisal, p. 1)

Under the sales comparison approach, the appraiser analyzed five sales of properties located from 0.29 to .80 of a mile from the subject property. Sale #2 has a residential/golf location differing from residential location for the subject and remaining sales. The comparable parcels range in size from 41,340 to 79,715 square feet of land area which were each improved with two-story dwellings described as either Traditional, French or Contemporary. The homes were 25 to 51 years old. The comparables range in size from 3,642 to 4,456 square feet of living area. Each comparable has a basement, three of which have finished area. Features include 2½ or 3½ bathrooms, central air conditioning, one or two fireplaces, and either a two-car or a three-car garage. Comparable sale #2 has an inground swimming pool. The comparables sold from February to August 2022 for prices ranging from \$625,000 to \$720,000 or from \$156.80 to \$191.07 per square foot of living area, including land.

As part of the appraisal, the appraiser set forth adjustments for residential/golf location, bathroom count and/or dwelling size at \$50 per square foot, basement size at \$10 per square foot and/or finished basement differences, garage capacity at \$15,000 per car, and/or fireplace count at \$5,000 per unit. The subject was noted to have "required repairs" for "windows/roof" and thus a downward adjustment of \$106,900 was applied to each of the comparables that had no "known required repairs."<sup>1</sup> In the addendum, the appraiser explained the weights afforded the five comparable sales ranging from 19.1% to 20.4%, acknowledging gross adjustments in the report range from 22.3% to 28.8%. The appraiser reported adjusted sales prices for the five comparables ranging from \$541,700 to \$641,900 or from \$127.85 to \$176.25 per square foot of living area, including land. Based on this data and analysis using the sales comparison approach, Kephart estimated the subject's market value as of January 1, 2023, to be \$597,000 or \$131.09 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a total reduced assessment of \$213,258 which would reflect a market value of approximately \$639,838 or \$140.50 per square foot of living area, including land, when using 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 \$261,734. The subject's assessment reflects a market value of

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<sup>1</sup> This figure is equivalent to the two repair proposals rounded as provided by the owner and included in the report.

\$785,281 or \$172.44 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 six comparable sales, where comparable #3 is the same property as appraisal sale #4. Three of the comparables are located in the same assessment neighborhood code as the subject and all the comparables are from .3 to .93 of a mile from the subject. The parcels range in size from 39,743 to 156,617 square feet of land area and each is improvement with a two-story dwelling of either brick, frame, or brick and frame exterior construction. The homes range in age from 26 to 54 years old and range in size from 3,782 to 4,347 square feet of living area. Each comparable has an unfinished basement, 3½ to 4 full and 2 half-baths, central air conditioning, one to three fireplaces and a garage ranging in size from 690 to 1,850 square feet of building area. The comparables sold from March 2022 to October 2023 for prices ranging from \$675,000 to \$1,100,000 or from \$170.76 to \$283.51 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property prepared for property tax appeal purposes with an opinion of market value as of January 1, 2023 using sales from 2022 for the Board's consideration and the board of review submitted six suggested unadjusted raw sales, one of which was common with the appraisal report, that sold in 2022 and 2023. The Board finds that three of the board of review comparables have significantly larger lots than the subject and three dwellings presented by the board of review are significantly older than the subject that is 25 years old. Furthermore, the board of review comparables vary in dwelling size when compared to the subject dwelling from 5% to 17%. Board of review comparable #5 is closest in size to the subject's dwelling (i.e., within 5%) but also the property that has the largest lot and is most distant from the subject with a sale price in 2023 of \$900,000, including land. However, deducting the cost of repairs and deducting other differences in land value as reflected by the assessment data from the sale price of this comparable to make it more equivalent to the subject would result in an estimated market value of approximately \$724,100, including land, which is less than the market value reflected by the subject's current assessment.

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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). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

The Property Tax Appeal Board finds on this record, without specific rebuttal evidence as to the appellant's appraisal report, the appellant's appraisal supports the claim that the subject property is overvalued. This conclusion is further supported by the condition of the subject dwelling identified by the appraiser and not refuted by the board of review. Nonetheless, while on this record the Board finds the subject's condition in 2023 merits consideration for market value comparison analyses, on this written record and without further detailed explanation, the methodology utilized by Kephart does not appear to be entirely credible. Finally, the Board finds there were some questionable adjustments made or not made by Kephart for lot size, age, dwelling size and/or basement size differences, that detract from the value conclusion in the report.

In summary, the record depicts that the subject's assessment reflects a market value of \$785,281 or \$172.44 per square foot of living area, including land, which is above the appraised value conclusion of \$597,000 or \$131.09 per square foot of living area, including land, and above the Board's analysis of board of review comparable #5 as adjusted to \$725,100, including land. As presented, the appellant's requested assessment reduction in this appeal is both below the current assessment and above the appraised value conclusion of the appellant's evidence.

In conclusion, the assessment request of the appellant reflects a market value of \$639,838 or \$140.50 per square foot of living area, including land, which in light of the foregoing considerations, the Board finds to be supported as an appropriate market value conclusion for the subject property. Thus, the Board finds that the subject property is overvalued given its condition in tax year 2023 such that a reduction in the subject property's assessment commensurate with the appellant's request is warranted on this record.

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: \_\_\_\_\_

October 15, 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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