



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

APPELLANT: Adam Boehm
DOCKET NO.: 23-01973.001-R-2
PARCEL NO.: 16-36-203-017

The parties of record before the Property Tax Appeal Board are Adam Boehm, 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: \$135,212
IMPR.: \$562,437
TOTAL: \$697,649

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 one-story dwelling of stone and wood siding exterior construction with 4,990 square feet of living area.¹ The dwelling was constructed in 2014 and is 9 years old. Features of the home include a 4,978 square foot basement with finished area that includes a kitchenette, central air conditioning, three fireplaces, a 620 square foot 2-car attached garage, and a 506 square foot 2-car detached garage. The property has a 22,318 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,345,000 as of January 1, 2022. The appraisal was prepared by R. Steven Kephart, a Certified

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in its property record card presented by the board of review.

Residential Real Estate Appraiser, on May 16, 2022, for ad valorem tax purposes. The appraiser inspected the subject on May 6, 2022.

Under the sales comparison approach, the appraiser selected five comparable sales located from 0.76 of a mile to 1.46 miles from the subject, as depicted on map of the subject and the comparables. The parcels range in size from 12,301 to 21,980 square feet of land area and are improved with one-story or two-story homes of one or more of stone, brick, and cedar exterior construction. The comparables range in size from 3,549 to 5,484 square feet of living area and range in age from 31 to 68 years old. Each home has a 575 to a 3,549 square foot basement with finished area, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The comparables sold from March to September 2021 for prices ranging from \$1,035,000 to \$1,240,000 or from \$194.20 to \$348.88 per square foot of living area, including land. The appraiser made adjustments to the comparables for sale/financing concessions and for differences from the subject, such as site size, age, room count, dwelling size, basement size and finished area, garage size, and fireplace count, to arrive at adjusted sale prices ranging from \$1,123,400 to \$1,544,370. Based on the foregoing, the appraiser concluded a value for the subject of \$1,345,000 as of January 1, 2022.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$697,649. The subject's assessment reflects a market value of \$2,093,156 or \$419.47 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on two comparable sales within 1.77 miles from the subject, together with a map depicting the locations of these comparables in relation to the subject. The parcels contain 15,000 or 19,000 square feet of land area. The comparables are improved with two-story homes of brick or wooding exterior construction with 3,161 or 5,241 square feet of living area. The dwellings are 5 or 26 years old. Each home has a 2,045 or a 2,165 square foot basement with finished area, central air conditioning, and either a 506 or an 888 square foot garage. Comparable #1 has a fireplace and an inground swimming pool. The comparables sold in August 2021 and August 2022 for prices of \$1,475,000 and \$2,300,000 or for \$438.55 and \$466.62 per square foot of living area, including land.

The board of review submitted a brief contending the appellant's appraisal has an effective date one year prior to the assessment date. Additionally, the board of review argued the same appraisal was used by the appellant for the 2022 PTAB appeal in which a no change was issued by the Board, and where that decision is included with the board of review's submission for reference.

² 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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of a subsequent year appeal in Docket No. 22-01976 in which the appellant utilized the same appraisal evidence filed in this 2023 appeal. In the 2022 appeal, the board of review submitted a brief contending the appraiser's license expired on September 30, 2021 and the appraisal included a copy of the license, depicting an expiration date of September 30, 2021, which is prior to the dates of inspection of the subject and preparation of the appraisal. In the tax year 2022 appeal, the Board gave no weight to the value conclusion contained in the appraisal, since the board of review demonstrated the appraiser's license was expired when the appraisal was prepared, and this contention was not refuted by the appellant in any written rebuttal.

The record contains an appraisal submitted by the appellant and two comparable sales presented by the board of review for the Board's consideration. In this appeal, the Board has given no weight to the value conclusion contained in the appraisal. The Board finds the board of review demonstrated in the previous tax year appeal that the appraiser's license was expired when the appraisal was prepared, and this contention was not refuted by the appellant in any written rebuttal. The Board will instead consider the raw sales data presented in the appraisal, together with the board of review's comparables.

The record contains seven comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, site size, dwelling size, design, age and features. Nonetheless, the Board has given less weight to the appellant's appraisal comparables #1, #2, #3 and #4, along with board of review comparable #2, which are less similar to the subject in dwelling size than the two remaining comparables in the record.

The Board finds the appellant's appraisal comparable #5 and board of review comparable #1 are overall more similar to the subject in site size and dwelling size, although both dwellings are

two-story designs, when compared to the subject's one-story design. However, the appellant's appraisal comparable #5 is 48 years older than the subject dwelling and it has a substantially smaller basement area, when compared to the subject, suggesting upward adjustments would be required to make this comparable more equivalent to the subject. Additionally, this property sold 15 months prior to the January 1, 2023 assessment date which may also require an adjustment whereas board of review comparable #1 sold within 4 months of the lien date at issue. However, board of review comparable #1 is 17 years older than the subject dwelling and has a considerably smaller basement area, when compared to the subject, suggesting upward adjustments would be required to make this comparable more equivalent to the subject. Additionally, this property has an inground swimming pool, unlike the subject, suggesting a downward adjustment for this features. Nevertheless, these two comparables sold in September 2021 and August 2022 for prices of \$1,240,000 and \$2,300,000 or for \$259.36 and \$438.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,093,156 or \$419.47 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record and appears to be supported given its superior age and features. Therefore, based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: _____

December 17, 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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