



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

APPELLANT: Stephen Phillips  
DOCKET NO.: 16-03149.001-R-2  
PARCEL NO.: 16-05-203-003

The parties of record before the Property Tax Appeal Board are Stephen Phillips, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$181,639  
**IMPR.:** \$619,926  
**TOTAL:** \$801,565

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 2016 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 brick exterior construction with 6,345 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full basement with finished area, central air conditioning, three fireplaces, inground pool and a 966 square foot attached garage. The property has a 61,420 square foot site and is located in Lake Forest, 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 from .51 to 2.01 miles from the subject property. The comparables are described as two-story dwellings of frame or brick exterior construction ranging in size from 4,168 to 7,887 square feet of living area. The dwellings were constructed from 1989 to 2014. The comparables have basements, two of which have finished area. Additional features of each home include central air conditioning, one to six

fireplaces and a garage ranging in size from 484 or 1,175 square feet of building area. Two comparables have a site containing 54,014 or 79,279 square feet of land area.<sup>1</sup> The comparables sold from December 2014 to October 2015 for prices ranging from \$1,000,704 to \$2,150,000 or from \$240.00 to \$333.36 per square foot of living area, including land.

Additionally, the appellant submitted a Multiple Listing Service (MLS) sheet of comparable #4 indicating it was a recent rehab that was masterfully renovated containing 5 full baths and 4 fireplaces. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$801,565. The subject's assessment reflects a market value of \$2,417,265 or \$380.97 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on three comparable sales located from .24 to 2.615 miles from the subject property. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 4,074 to 8,168 square feet of living area. The dwellings were constructed in 2006 or 2008. The comparables have basements, two of which have finished area. Additional features of each home include central air conditioning, four fireplaces and garage ranging in size from 600 to 1,320 square feet of building area. Two comparables have a site containing 73,181 or 90,169 square feet of land area.<sup>2</sup> The comparables sold from November 2014 to July 2015 for prices ranging from \$1,450,000 to \$3,999,000 or from \$355.92 to \$489.59 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 parties submitted seven comparable sales for consideration. The Board gave less weight to the appellant's comparable #2 and board of review comparable #2 due to their sales occurring in November and December 2014 which are dated and less indicative of market value as of the January 1, 2016 assessment date. Furthermore, the board also gave less weight in its analysis to appellant's comparables #1 and #2 along with board of review comparable #3 because the lot size for each of these comparables was not disclosed, and therefore, the Board is unable to make a meaningful comparison of these comparables to the subject.

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<sup>1</sup> The Board finds the appellant did not submit land sizes for two comparables on the grid analysis.

<sup>2</sup> The Board finds the board of review did not submit a land size for one comparable on the grid analysis.

The Board finds the remaining three comparables while not truly comparable to the subject due to differences in age, dwelling size and features, are considered to be the more similar comparables contained in this record. They sold in March 2015 and October 2015 for prices ranging from \$1,844,500 to \$3,275,000 or from \$272.60 to \$401.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,417,265 or \$380.97 per square foot of living area, including land which falls within the range established by the most similar comparable sales in this record.

After considering adjustments to the comparables for differences, when compared to the subject, the Board finds the subject's market value as reflected by its assessment is supported. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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 13, 2019



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Stephen Phillips, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085