



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

APPELLANT: David Lee  
DOCKET NO.: 16-03189.001-R-1  
PARCEL NO.: 15-06-305-131

The parties of record before the Property Tax Appeal Board are David Lee, 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:** \$38,826  
**IMPR.:** \$188,749  
**TOTAL:** \$227,575

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 3,723 square feet of living area. The dwelling was constructed in 2013. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 770 square foot attached garage. The property has a 13,113 square foot site and is located in Long Grove, Vernon 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 .19 to .30 of a mile from the subject property. The comparables are described as two-story dwellings of brick exterior construction that range in size from 3,446 to 4,147 square feet of living area. The dwellings were constructed from 2006 to 2013. The comparables have basements, one of which has finished area. Additional features of the homes include central air conditioning; two fireplaces

and a garage ranging in size from 657 to 799 square feet of building area. The comparables have sites ranging in size from 12,446 to 14,823 square feet of land area. The comparables sold from May 2014 to December 2015 for prices ranging from \$605,700 to \$678,000 or from \$149.26 to \$178.47 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$215,912 which would reflect a market value of approximately \$647,736 or \$173.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$227,575. The subject's assessment reflects a market value of \$686,294 or \$184.34 per square foot of living area, including land, when applying 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 four comparable sales, one of which was submitted by the appellant. They are located from .105 to .279 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or brick exterior construction that range in size from 3,446 to 3,676 square feet of living area. The dwellings were constructed from 2012 to 2014. The comparables have basements, one of which has finished area. Additional features of each home include central air conditioning, three of which have one or two fireplaces and a garage ranging in size from 679 to 760 square feet of building area. The comparables have sites ranging in size from 11,326 to 13,085 square feet of land area. The comparables sold from February 2014 to July 2017 for prices ranging from \$630,000 to \$669,560 or from \$176.25 to \$184.21 per square foot of living area, including land. The board of review also noted that these comparables are within 3 blocks of the subject property. 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 suggested comparable sales for consideration, with one common property submitted by both parties. The appellant's comparable #4 is the same property as board of review comparable #4.<sup>1</sup> The Board finds all the comparables have varying degrees of similarity when compared to the subject. They sold in February 2014 to July 2017 from \$605,700 to \$678,000 or from \$149.26 to \$184.21 per square foot, including land. The subject's assessment reflects a market value of \$686,294 or \$184.34 per square foot of living area, including land, which falls just above the range established by the most similar comparable sales in this record. However, after considering adjustments to the comparables for differences

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<sup>1</sup> The Board finds both parties utilized the same comparable with the appellant submitting the 2014 sale and the board of review submitting the 2017 sale.

including age and finished basement, the Board finds the subject's estimated market value as reflected by its assessment is supported. Furthermore, the subject last sold in May 2013 for \$729,690 or \$196 per square foot of living area, including land which is above the subject's current estimated market value as reflected by its assessment. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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

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