



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

APPELLANT: Tod Gitlin
DOCKET NO.: 16-03204.001-R-1
PARCEL NO.: 14-35-104-012

The parties of record before the Property Tax Appeal Board are Tod Gitlin, 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: \$38,774
IMPR.: \$241,369
TOTAL: \$280,143

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 construction with 5,234 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, an 828 square foot garage, an 810 square foot in-ground pool and a 2,100 square foot tennis court. The property has a 50,902 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from 1.38 to 2.08 miles from the subject property. The comparables consist of 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 4,743 to 5,735 square feet of living area. The dwellings were constructed from 1984 to 2001. Each comparable has an unfinished basement, central air conditioning, two or three fireplaces, and a garage ranging in size from 724 to 1,035 square feet

of building area. The comparables have sites ranging in size from 20,539 to 61,519 square feet of land area. The comparables sold from May 2015 to May 2016 for prices ranging from \$662,500 to \$820,000 or from \$115.52 to \$159.10 per square foot of living area, including land. Based on the comparable sales evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$280,143. The subject's assessment reflects a market value of \$844,822 or \$161.41 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 its contention of the correct assessment, the board of review submitted information on eight comparable sales located from .083 to 1.891 miles from the subject property. The comparables were improved with 1.5-story or 2-story dwellings of brick, frame or brick and frame exterior construction that range in size from 3,334 to 6,012 square feet of living area. The dwellings were constructed from 1976 to 2007. Each comparable has a full or partial unfinished basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 720 to 1,046 square feet of building area. The comparables have sites ranging in size from 33,659 to 60,756 square feet of land area. These properties sold from April 2014 to November 2016 for prices ranging from \$568,750 to \$1,150,000 or from \$163.23 to \$199.13 per square foot of living area, including land. Based on the comparable sales 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 no reduction in the subject's assessment is warranted.

The parties submitted 14 comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences to the subject in land area, location, age and/or dwelling size. The Board gave less weight to appellant's comparables #3, #4 and #6, due to their substantially smaller lot sizes; board of review comparables #1 through #4, due to their substantially smaller dwelling sizes; and board of review comparables #5, #6 and #8, due to their newer ages, when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #5, along with board of review comparable sale #7. Despite that these comparables are located a distance from the subject and lack in-ground pools or tennis courts, these homes are more similar in land area, dwelling size, design, age and some features. These comparables sold from March 2015 to May 2016 for prices ranging from \$662,500 and \$965,000 or for \$115.52 to \$163.23 per square foot of living area, including land. The subject's assessment reflects a market value of

\$844,822 or \$161.41, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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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