



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

APPELLANT: Roland Bowler
DOCKET NO.: 21-00806.001-R-1
PARCEL NO.: 14-26-105-068

The parties of record before the Property Tax Appeal Board are Roland Bowler, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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: \$111,401
IMPR.: \$198,448
TOTAL: \$309,849

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 2021 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 2-story dwelling of brick exterior construction with 4,868 square feet of living area. The dwelling was constructed in 2003. Features of the home include a walkout basement, central air conditioning, two fireplaces, and a 728 square foot attached garage. The property has a 43,030 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 four comparable sales located within 0.33 of a mile from the subject. The parcels range in size from 44,430 to 104,900 square feet of land area and are improved with 2-story homes of brick or brick and wood siding exterior construction ranging in size from 4,573 to 6,066 square feet of living area. The dwellings were built from 2001 to 2004. Each home has a basement, three of which are walkout basements, central air conditioning, one

to five fireplaces, and an attached garage ranging in size from 544 to 1,127 square feet of building area. Comparable #4 is also reported to have a 66 square foot detached garage. The comparables sold from November 2020 to June 2021 for prices ranging from \$810,000 to \$1,100,000 or from \$159.39 to \$198.99 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$309,845 which would reflect a market value of \$929,628 or \$190.97 per square foot of living area, including land, when applying 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 \$335,540. The subject's assessment reflects a market value of \$1,009,143 or \$207.30 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.87 of a mile from the subject. The parcels range in size from 23,370 to 62,290 square feet of land area and are improved with 2-story homes of brick or brick and wood siding exterior construction ranging in size from 4,179 to 5,593 square feet of living area. The dwellings were built from 2002 to 2006. Each home has a basement, four of which are walkout basements, central air conditioning, one to five fireplaces, and an attached garage ranging in size from 779 to 1,071 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from August 2020 to August 2021 for prices ranging from \$735,000 to \$1,280,000 or from \$169.71 to \$228.86 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 record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparables #2 and #3, which are less similar to the subject in dwelling size than the other comparables in this record. Moreover, the board of review's comparable #2 has an inground swimming pool unlike the subject. The Board gives less weight to the board of review's comparable #5, which sold for considerably less than the other comparables in this record, suggesting this sale was an outlier.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3, and #4 and the board of review's comparables #1 and #4, which are similar to the subject in dwelling size, age, location, and some features, but have varying degrees of similarity to the subject in lot

size. These most similar comparables sold for prices ranging from \$810,000 to \$955,000 or from \$159.39 to \$198.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,009,143 or \$207.30 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. 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 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:

September 19, 2023



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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