



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

APPELLANT: Aurora DeMarco  
DOCKET NO.: 15-02783.001-R-1  
PARCEL NO.: 16-15-206-005

The parties of record before the Property Tax Appeal Board are Aurora DeMarco, 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:** \$31,800  
**IMPR.:** \$67,612  
**TOTAL:** \$99,412

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 2015 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 single-family dwelling of brick construction with 2,204 square feet of living area. The dwelling was constructed in 1938. Features of the dwelling include an unfinished basement, a fireplace and a 792 square foot garage. The property has a 7,427 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales. These comparables are described as 1.75 or 2-story dwellings of frame, brick or stucco construction built between 1928 and 1960. They range in size from 1,812 to 2,260 square feet of living area. They feature unfinished basements and garages that range in size from 240 to 744 square feet of building area. Two of the comparables have central air conditioning and one has a fireplace. They are located a distance of .41 to .62 of a mile from the subject. These comparables sold between April 2014

and April 2015 for prices ranging from \$141,500 to \$254,000 or from \$78.09 to \$123.90 per square foot of living area land included. The appellant requested the total assessment be reduced to \$78,602 or a market value of approximately \$235,830 or \$107.00 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,412. The subject's assessment reflects a market value of \$299,614 or \$135.94 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

Regarding the appellant's evidence, the board of review claims appellant's comparables #1, #2, #3, and #5 are 2-unit flats whereas the subject is a single-family residence, and submitted MLS Listing Sheets to support the claim. Additionally, comparable #4 sold "as-is, needs TLC."

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. They are described as 1.5 or 2-story dwellings of brick or frame construction built between 1922 and 1950. They range in size from 1,956 to 2,390 square feet of living area. The comparables feature basements, four with finished areas, central air conditioning and garages that range in size from 440 to 572 square feet of building area. Three comparables have fireplaces. They are located a distance of .23 to .57 of a mile from the subject. These comparables sold between July 2013 and June 2015 for prices ranging from \$335,000 to \$490,000 or from \$154.27 to \$205.02 per square foot of living area land included.

Based on this evidence and argument, 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.

Both parties submitted ten different comparables for the Board's consideration. None of the comparables submitted by either party closely match the subject in all areas of comparison and sold proximate in time to the subject's assessment date of January 1, 2015. The Board gave less weight to the appellant's comparables based on their duplex configuration as compared to the subject's single-family home layout and/or their dissimilar dwelling size as compared to the subject. The Board also gave less weight to board of review comparables #2, #3, #4 and #5 based on their finished basements as compared to the subject's unfinished basement. Although board of review comparable #1 sold in August 2013, the Board finds it is a single-family residence most similar to the subject in location, style, exterior construction, age and some features and is the best indicator of market value in the record. This comparable sold for \$335,000 or \$160.06 per square foot of living area, including land. The subject's assessment

reflects a market value of \$299,614 or \$135.94 per square foot of living area, including land, which is less than the best comparable sale in this record on both a total market value basis as well as a per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation 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.



Chairman



Member



Acting 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: \_\_\_\_\_

August 18, 2017



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 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 the subsequent year 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.

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.