



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

APPELLANT: Nora Butrym  
DOCKET NO.: 15-03039.001-R-1  
PARCEL NO.: 11-17-400-013

The parties of record before the Property Tax Appeal Board are Nora Butrym, 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 **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:** \$73,771  
**IMPR.:** \$253,029  
**TOTAL:** \$326,800

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 two-story dwelling of brick exterior construction with 4,560 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 752 square foot attached garage. The property has a 16,393 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted six comparable sales located from .53 to 1.04 miles from the subject property. The comparables consist of two-story dwellings that were built from 1987 to 2004. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,890 to 4,765 square feet of living area and are situated on sites that contain from 14,961 to 30,302 square feet of land area. The comparables

sold from January 2014 to April 2015 for prices ranging from \$709,000 to \$879,500 or from \$161.32 to \$215.94 per square foot of living area including land. The appellant's submission also included Multiple Listing Service sheets (MLS) for comparables #1 and #6. Both comparables appear to depict "recent rehabs" with finished basements. Based on this evidence, the appellant requested the total assessment be reduced to \$311,569 which would reflect a market value of approximately \$934,707.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$334,872. The subject's assessment reflects an estimated market value of \$1,009,259 or \$221.33 per square foot of living area including land when applying Lake County's 2015 three-year average median level of assessment of 33.18% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .51 of a mile from the subject property. The comparables consist of two-story dwellings that were built from 1930 to 2014. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,459 to 5,392 square feet of living area and are situated on sites that contain from 9,724 to 29,651 square feet of land area. The comparables sold from September 2014 to December 2015 for prices ranging from \$945,000 to \$1,220,500 or from \$225.86 to \$390.40 per square foot of living area including land. The board of review submission included property record cards and MLS sheets for the subject and its four comparable sales.

The board of review submission also included a memo asserting that the appellant's comparables #1 and #3 through #6 were distant from the subject. 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 parties submitted 10 suggested sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #6 due to their finished basements when compared to the subject property. The Board also less weight to the board of review's comparables #1, #2 and #4 due to their difference in dwelling size when compared to the subject property.

The Board finds the best evidence of market value in the record to be the appellant's comparables #2 through #5 and the board of review's comparable #3. These comparables sold proximate in time to the January 1, 2015 assessment date and were similar to the subject in location, age, dwelling size, design and other features. These properties sold from January 2014 to September 2015 for prices ranging from \$830,000 to \$945,000 or from \$178.38 to \$225.86 per square foot of living area including land. The subject's assessment reflects a market value of \$1,009,259 or

\$221.33 per square foot of living area, including land, which falls above the overall price range established by the best comparables in this record. Based on this evidence the Board finds the subject is overvalued and a reduction in the 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



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: September 22, 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 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

Nora Butrym, 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  
18 North County Street  
7th Floor  
Waukegan, IL 60085