



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

APPELLANT: Theresa Feurer  
DOCKET NO.: 15-03099.001-R-1  
PARCEL NO.: 10-19-306-033

The parties of record before the Property Tax Appeal Board are Theresa Feurer, 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:** \$21,579  
**IMPR.:** \$94,845  
**TOTAL:** \$116,424

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 frame exterior construction with 3,204 square feet of living area. The dwelling was constructed in 1994 and has a quality grade of good. Features of the home include a finished basement, central air conditioning, a fireplace, and an 812 square foot attached garage. The property has a 16,552 square foot site and is located in Wauconda, Fremont 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 1.30 to 1.99 miles from the subject property. The comparables consist of two-story dwellings that were built in 2005 or 2006. The dwellings had features with varying degrees of similarity when compared to the subject and each have quality grades of average plus. The dwellings contain from 2,924 to 3,265 square feet of living area and are situated on sites that contain from 8,350 to 13,778 square feet

of land area. The comparables sold from May 2014 to June 2015 for prices ranging from \$230,000 to \$305,000 or from \$78.66 to \$95.76 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$102,518 which would reflect a market value of approximately \$307,554.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$116,424. The subject's assessment reflects an estimated market value of \$350,886 or \$109.52 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 three comparable sales located within .19 of a mile the subject property. The comparables consist of two-story dwellings that were built in 1993 or 1994. The dwellings had features with varying degrees of similarity when compared to the subject and each have a quality grade of good. The dwellings contain from 2,036 to 2,874 square feet of living area and are situated on sites that contain from 10,906 to 15,824 square feet of land area. The comparables sold in July 2013 or December 2015 for prices of \$265,250 and \$320,000 or from \$111.34 to \$130.28 per square foot of living area including land. The board of review submission included property record cards and Multiple Listing Service sheets (MLS) for the subject and its three comparable sales. The board of review submission also included a memo asserting that the appellant's comparables are from a "different subdivision" and lack finished basements. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their distant location and dissimilar age when compared to the subject property. The Board also gave less weight to the board of review's comparable #3 due to its 2013 sale date, which is less proximate in time for the January 1, 2015 assessment date.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1 and #2. Even though these comparables were smaller in size, these comparables sold proximate in time for the January 1, 2015 assessment date and were more similar to the subject in location, age, design, quality grade and features. These properties sold in December of 2015 for prices of \$265,250 and \$320,000 or \$129.61 and \$130.28 per square foot of living area including land. The subject's assessment reflects a market value of \$350,886 or \$109.52 per square foot of living area, including land, which falls above the best comparables in this record in terms of overall value and is within the range on a per square foot basis. After considering

adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds the subject is not overvalued and a reduction in the assessment 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. 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

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