



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

APPELLANT: Lauri Liddell  
DOCKET NO.: 15-03124.001-R-1  
PARCEL NO.: 09-26-204-138

The parties of record before the Property Tax Appeal Board are Lauri Liddell, 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:** \$3,272  
**IMPR.:** \$21,638  
**TOTAL:** \$24,910

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 one-story brick condominium containing 1,149 square feet of living area. The dwelling was built in 1974 and has a lake view. The condominium features central air conditioning and a fireplace. The subject is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties. They are described as one-story brick condominiums built in 1974 containing either 1,149 or 1,216 square feet of living area. They feature central air conditioning and fireplaces. The comparables are located within .06 of a mile of the subject and in the same condominium complex as the subject. They sold between June 2014 and March 2015 for prices ranging from \$61,000 to \$75,000 or from \$53.09 to \$61.68 per square foot of living area including land. The appellant also disclosed the subject sold in

January 2013 for \$76,000 or for \$66.14 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$21,446 or a market value of approximately \$64,344 or \$56.00 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,910. The subject's assessment reflects a market value of \$75,075 or \$65.34 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.

With respect to the appellant's evidence, the board of review submitted a memo disclosing the subject and board of review comparable #1 all have lake views. Board of review comparables #2, #3 and #4 and appellant's comparable #1 have pool views, and appellant's comparables #2 and #3 have neither lake nor pool views. The board of review believes the difference in views is clearly significant in this case.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. They are described as one-story brick condominiums built in 1974 containing 1,149 square feet of living area.<sup>1</sup> They feature central air conditioning and fireplaces. The comparables are located in the same condominium complex as the subject and within .05 of a mile from the subject. They sold between November 2013 and September 2015 for prices ranging from \$85,000 to \$127,000 or from \$73.98 to \$110.53 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave less weight to the appellant's comparable #3 based on its larger dwelling size. The Board also gave less weight to board of review comparable #2 based on its sale date in 2013 which is dated and less indicative of market value as of the subject's assessment date of January 1, 2015. The Board finds the best evidence of market value in the record to be the appellant's comparables #1 and #2 and board of review comparables #1, #3 and #4. These comparables were similar to the subject in style, location, exterior construction, dwelling size, age and features. They sold from June 2014 to September 2015 for prices ranging from \$61,000 to \$127,000 or from \$53.09 to \$110.53 per square foot of living area, including land. The subject's

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<sup>1</sup> In the grid analysis the board of review indicates the subject and the comparables each contain 1,102 square feet of living area. The Property Record Cards submitted by the board of review indicate the actual size of the subject and the comparables is 1,149 square feet of living area each. The board of review corrected the sale price per square foot in the grid analysis to reflect the correct dwelling size.

assessment reflects a market value of \$75,075 or \$65.34 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on both a total market basis as well as a per square foot basis. The assessment is further supported by the sale of the subject in 2013 for \$76,000 or for \$66.14 per square foot of living area including land. Based on this record, 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. 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:

April 17, 2018



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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