



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

APPELLANT: Jill Pilarski
DOCKET NO.: 16-03164.001-R-1
PARCEL NO.: 16-09-212-017

The parties of record before the Property Tax Appeal Board are Jill Pilarski, 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: \$75,561
IMPR.: \$119,803
TOTAL: \$195,364

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 2016 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 2,090 square feet of living area. The dwelling was constructed in 1965. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 420 square foot attached garage. The property is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located from .18 to 1.02 miles from the subject property. The comparables are described as two-story dwellings of frame or brick exterior construction ranging in size from 2,170 or 2,494 square feet of living area. The dwellings were constructed from 1966 to 1988. The comparables have basements, one of which has finished area. Additional features of the homes include central air conditioning, one or two

fireplaces and a garage ranging in size from 400 or 528 square feet of building area. The comparables sold from January 2014 to June 2016 for prices ranging from \$430,000 to \$612,000 or from \$176.09 to \$258.44 per square foot of living area including land.

The appellant also submitted a Multiple Listing Service (MLS) listing sheet indicating that appellant's comparable #7 has two full baths, two half baths, two fireplaces and finished basement with recreation room, wet bar and powder room. Based on this evidence, the appellant requested a reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,364. The subject's assessment reflects a market value of \$589,156 or \$281.89 per square foot of living area, including land, when applying the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum stating appellant's comparable #1 is the only sale located in the subject's development and sold in January 2014, approximately 23 months prior to the January 1, 2016 assessment date. Also, it has an inferior exterior cover and unfinished basement.

In support of the subject's assessment, the board of review submitted information on three comparable sales located from .403 to .674 of a mile from the subject property. The comparables are improved with one and three-quarter or two-story dwellings of frame exterior construction that range in size from 2,104 to 2,614 square feet of living area. The dwellings were constructed from 1957 to 1962. Two of the comparables have unfinished basements. Additional features of the homes include central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 660 square feet of building area. The comparables sold from January 2015 to June 2016 for prices ranging from \$550,000 to \$775,000 or from \$261.41 to \$775,000 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

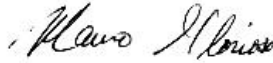
Conclusion of Law

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 finds the parties submitted eleven suggested comparable sales for consideration. The Board gave less weight to the appellant's comparable #1, #2, #4, #6 and #8 along with board of review comparables #3 and #4. Appellant's comparable #1 sold in January 2014 which is dated and less indicative of market value as of the January 1, 2016 assessment date. Also, the appellant's comparables #2, #4, #6 and #8 were given less weight due to their differences in age when compared to the subject. The Board also gave less weight to board of review comparables #1 and #2 due to their larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #3, #5 and #7 along with the board of review comparable #3. The Board finds these four comparables are most similar to the subject in design, age, dwelling size, and most features. The comparables sold from March 2015 to June 2016 for prices ranging from \$463,000 to \$597,000 or from \$213.36 to \$261.41 per square foot of living area including land. The subject's assessment reflects a market value of \$589,156 or \$281.89 per square foot of living area, including land which falls within the range on a market value basis by the most similar comparable sales in this record. 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 record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no 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: February 13, 2019



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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