



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

APPELLANT: Lois Wagner  
DOCKET NO.: 16-03183.001-R-1  
PARCEL NO.: 15-07-101-046

The parties of record before the Property Tax Appeal Board are Lois Wagner, 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:** \$76,110  
**IMPR.:** \$181,778  
**TOTAL:** \$257,888

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 4,166 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and a garage with 800 square feet of building area. The property has a 230,432 square foot site and is located in Long Grove, Vernon 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 sales improved with two-story dwellings of frame or brick exterior construction ranging in size from 3,983 to 4,670 square feet of living area. The dwellings were constructed from 1989 to 1998. Each comparable has a partially finished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 882 to 911 square feet of building area. The comparables were located from .17 to .51 of a

mile from the subject, with sites ranging from 76,666 to 125,453 square feet of land area. The comparables sold in May 2015 and June 2015 for prices ranging from \$635,000 to \$740,000 or from \$158.46 to \$163.24 per square feet of living area, including land. Based on this evidence, the appellant requested an assessment reduction to \$242,993, reflecting a market value of \$732,790 or \$175.90 per square foot of living area, including land using the 2016 three-year average median level of assessments for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$257,888. The subject's assessment reflects a market value of \$777,708 or \$186.68 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, one of which was also submitted by the appellant. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,388 to 4,020 square feet of living area. The dwellings were constructed from 1985 to 1994. Each comparable had a partially finished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 713 to 1,211 square feet of building area. The comparables were located from .224 to .512 of a mile from the subject property, with sites ranging in size from 46,609 to 134,165 square feet of land area. These properties sold from February 2014 to July 2015 for \$635,000 to \$785,000 or from \$159.43 to \$196.74 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 no reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration, as one comparable was submitted by both parties. The Board gave less weight to appellant comparable #3, due to its newer age when compared to the subject and board of review comparable #2, due to its 2014 sale, which is dated and less indicative of the market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sale #1, appellant's/board of review comparables #2/#1 and board of review comparables #3 and #4, as they are most similar to the subject in location, dwelling size, style, age and features. These comparables sold for prices ranging from \$635,000 to \$785,000 or from \$158.46 to \$196.74 per square foot of living area, including land. The subject's assessment reflects a market value \$777,708 or \$186.68 per square foot of living area, land included, which is within the range

established by the best comparable sales in this record. Based on this evidence the Board finds 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: January 15, 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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