



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

APPELLANT: Gretchen Corteen  
DOCKET NO.: 16-03221.001-R-1  
PARCEL NO.: 14-25-102-004

The parties of record before the Property Tax Appeal Board are Gretchen Corteen, 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:** \$67,967  
**IMPR.:** \$169,509  
**TOTAL:** \$237,476

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 frame exterior construction with 3,488 square feet of living area. The dwelling was constructed in 1987. Features of the home include a partial basement, central air conditioning, a fireplace, a 640 square foot in-ground pool and an 893 square foot garage. The property has a 183,623 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with one and one-half or two-story dwellings of frame or brick exterior construction that range in size from 3,131 to 4,045 square feet of living area. The dwellings were constructed from 1923 to 1994. Each comparable has a full or partial basement, central air conditioning, one or two fireplaces, two of the comparables have a 465 or 528 square foot in-ground pool and four comparables have a garage

ranging in size from 456 to 1,426 square feet of building area. The comparables were located from .32 to 1.12 miles from the subject property, with sites ranging in size from 56,609 to 220,510 square feet of land area. The comparables sold from April 2014 to July 2016 for prices ranging from \$469,000 to \$650,000 or from \$136.28 to \$201.05 per square foot of living area, including land. Four comparables have validated sales shown as qualified, while one sale has not been validated. Based on this evidence, the appellants requested an assessment reduction to \$220,885, reflecting a market value of \$666,119 or \$190.97 per square foot of living area, including land, using the 2016 three-year average median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,476. The subject's assessment reflects a market value of \$716,152 or \$205.32 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, along with a copy of the subject's recorded 2014 Illinois Real Estate Transfer Declaration indicating the subject sold in June of 2014 for an amount of \$750,000 or \$215.02 per square foot of living area, including land. The comparables were improved with two-story dwellings of frame or brick exterior construction that range in size from 2,912 to 4,108 square feet of living area. The dwellings were constructed in 1987 and 1988. Each comparable had a partial or full basement, central air conditioning, one to three fireplaces and a garage ranging in size from 704 to 810 square feet of building area. Three comparables were located from .32 to .498 of a mile from the subject, while the grid analysis lacked the proximity to the subject on one comparable. The comparables had site sizes ranging from 85,569 to 220,510 square feet of land area. These properties sold from June 2014 to September 2015 for \$650,000 to \$800,000 or from \$186.27 to \$274.73 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 record contains eight comparable sales, as one of the comparables was submitted by both parties. The Board gave less weight to appellant's comparable #1, as the sale was not validated; appellant's comparables #2, #3 and #4, due to their older aged dwellings, smaller site sizes or slightly dated sale; and board of review's comparable sale #4, due to its slightly dated sale.

The Board finds the best evidence of market value to be appellant's comparable #5/board of review's comparable #1 and board of review's comparables #2 and #3. These comparables are most similar to the subject in location, design, age, dwelling size and features, although none have in-ground pools like the subject. They sold from March 2015 to September 2015 for prices

ranging from \$650,000 to \$765,200 or from \$186.27 to \$236.07 per square foot of living area, including land. In addition to these comparables, the actual sale of the subject property in June 2014, although slightly dated, supports the subject's assessment. The subject's assessment reflects a market value of \$716,152 or \$205.32 per square foot of living area, including land, which is within the range established by the most similar comparable sales in this record and below the subject's June 2014 purchase price of \$750,000. 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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