



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

APPELLANT: Ann Widdowson  
DOCKET NO.: 16-03630.001-R-1  
PARCEL NO.: 13-02-411-008

The parties of record before the Property Tax Appeal Board are Ann Widdowson, 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:** \$44,418  
**IMPR.:** \$173,917  
**TOTAL:** \$218,335

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 wood siding exterior construction with 4,019 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full basement with finished area, central air conditioning, four fireplaces, an 805 square foot garage and an 880 square foot in-ground swimming pool. The property has a 70,132 square foot site and is located in Tower Lakes, Cuba 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 located between .15 and .88 of a mile of the subject property with one located in the subject's neighborhood code. The comparables were described as two-story dwellings of brick or wood siding exterior construction ranging in size from 3,464 to 3,990 square feet of living area. The dwellings were constructed from 1982 to 1990. The comparables each have a basement with one having finished area. Each comparable

also has central air conditioning, one to three fireplaces and a garage ranging in size from 504 to 862 square feet of building area. In addition, one comparable has a 314 square foot in-ground swimming pool. The comparables have sites ranging in size from 35,650 to 46,161 square feet of land area. The comparables sold from April 2015 to May 2016 for prices ranging from \$460,000 to \$510,000 or from \$119.48 to \$138.57 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,335. The subject's assessment reflects a market value of \$658,429 or \$163.83 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 located between .22 and .93 of a mile of the subject property and in the subject's neighborhood code. The comparables were described as two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 3,060 to 3,547 square feet of living area. The dwellings were constructed from 1975 to 1986. The comparables each have a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 576 to 768 square feet of building area. The comparables have sites ranging in size from 43,147 to 76,242 square feet of land area. The comparables sold from September 2014 to September 2016 for prices ranging from \$460,000 to \$640,000 or from \$145.48 to \$181.56 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 seven suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to differences to the subject in location, land area, dwelling size, age and/or features. The Board gave less weight to appellant's comparables #2 and #3 due to their locations outside of the subject's neighborhood code. The Board finds board of review comparable #2 sold in 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board also gave reduced weight to board of review comparables #3 and #4 with dwellings that differed in age and were dissimilar in size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #1. Despite that these two comparables have smaller land areas, smaller dwelling sizes and differ in features, these homes are more similar to the subject in location,

design and age. These comparables sold in May and September 2016 for prices of \$460,000 and \$570,000 or \$119.48 and \$160.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$658,429 or \$163.83 per square foot of living area, including land, which is supported by the best comparable sales in this record on a price per square foot basis. The Board finds the subject's higher market value is reasonable given its superior land area, larger dwelling size, additional finished basement area, larger garage and additional features including an in-ground swimming pool. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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.

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Chairman



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Member

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Member



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Member

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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 17, 2019



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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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COUNTY

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