



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

APPELLANT: Linda Sommercorn
DOCKET NO.: 16-03719.001-R-1
PARCEL NO.: 11-02-307-011

The parties of record before the Property Tax Appeal Board are Linda Sommercorn, 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: \$60,575
IMPR.: \$175,754
TOTAL: \$236,329

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 3,885 square feet of living area. The dwelling was constructed in 1996. Features of the home include four full bathrooms, an unfinished basement, central air conditioning, two fireplaces and a 660 square foot garage. The property has a 17,610 square foot site and is located in Green Oaks, Libertyville 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, two of which are located in the same neighborhood code assigned by the assessor as the subject property; one comparable is .85 of a mile from the subject. The comparable parcels range in size from 17,023 to 37,505 square feet of land area and have been improved with two-story dwellings of wood siding exterior construction. The homes were built between 1998 and 2004 and range in size from 3,308 to

4,001 square feet of living area. Each comparable has three full bathrooms, an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 710 to 792 square feet of building area. The comparables sold in either December 2013 or May 2015 for prices ranging from \$545,000 to \$705,000 or from \$162.60 to \$176.21 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 \$236,329. The subject's assessment reflects a market value of \$712,693 or \$183.45 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 three comparable sales, each of which is located in the same neighborhood code assigned by the assessor as the subject property and within .094 of a mile from the subject. The comparable parcels range in size from 16,247 to 17,023 square feet of land area and have been improved with two-story dwellings of wood siding exterior construction. The homes were built in 1997 or 1998 and contain either 3,023 or 3,308 square feet of living area. Each comparable has two or three full bathrooms, an unfinished basement, central air conditioning, a fireplace and a garage of either 670 or 770 square feet of building area. The comparables sold from March to July 2015 for prices ranging from \$545,000 to \$645,000 or from \$164.75 to \$213.36 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 parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board with one common property presented. The Board has given reduced weight to appellant's comparable #2 as the date of sale in December 2013 is less proximate in time to the assessment date at issue of January 1, 2016 and is less likely to be indicative of market value as of that lien date. The Board has also given reduced weight to appellant's comparable #3 as this property is a newer home on a larger lot and is most distant from the subject property among the comparables in the record.

The Board finds the best evidence of market value to be appellant's comparable sale #1 which was also presented by the board of review along with the board of review's comparable sales. These three most similar comparables were located in close proximity to the subject, were

similar in age and were slightly inferior to the subject in dwelling size, basement size and number of full bathrooms. These comparables sold from March to July 2015 for prices ranging from \$545,000 to \$645,000 or from \$164.75 to \$213.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$712,693 or \$183.45 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis and appears to be logical given the subject's greater size, greater number of bathrooms and additional fireplace amenity. Additionally, accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this evidence the Board finds a reduction in the subject's assessment 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: December 23, 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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