



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

APPELLANT: Lynn Clay  
DOCKET NO.: 16-03721.001-R-1  
PARCEL NO.: 11-02-302-003

The parties of record before the Property Tax Appeal Board are Lynn Clay, 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:** \$45,182  
**IMPR.:** \$82,497  
**TOTAL:** \$127,679

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 split-level dwelling of brick exterior construction with 1,929 square feet of above-grade living area. The dwelling was constructed in 1961 and remodeled in 1970. Features of the home include a finished lower level, a partial unfinished basement, central air conditioning, a fireplace and a 294 square foot garage.<sup>1</sup> The property has a 39,640 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 four comparable sales located within .31 of a mile of the subject. The comparables consist of a tri-level and three, two-story dwellings of wood siding

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<sup>1</sup> Despite the sketch of the subject dwelling that depicts a basement garage, the appellant asserted the home lacked a garage. The board of review provided both the property record card and a photograph depicting a garage. The appellant failed to rebut these facts presented by the board of review.

exterior construction. The homes were built between 1958 and 1984 with remodeling/rehabs that occurred for comparables #2 and #3 in 1972 and 1963, respectively. The homes range in size from 2,176 to 2,620 square feet of above-grade living area. Three of the homes have unfinished basements and the tri-level dwelling has a finished lower level. Each home features central air conditioning, a fireplace and a garage of either 528 or 576 square feet of building area. The comparables sold between July 2014 and August 2015 for prices ranging from \$330,000 to \$400,000 or from \$145.04 to \$187.27 per square foot of above-grade 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 \$127,679. The subject's assessment reflects a market value of \$385,039 or \$199.61 per square foot of above-grade 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 located in the same neighborhood code assigned by the assessor as the subject property. Board of review comparable #3 is the same property as appellant's comparable #3. The comparables consist of a split-level and two, tri-level dwellings of brick or wood siding exterior construction. The homes were built between 1958 and 1962 with remodeling/rehabs that occurred for comparables #2 and #3 in 1967 and 1963, respectively. The homes range in size from 1,337 to 2,136 square feet of above-grade living area. One home has an unfinished basement and each of the dwellings has a finished lower level. Each home features central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 896 square feet of building area. The comparables sold between June 2014 and June 2015 for prices ranging from \$318,000 to \$400,000 or from \$187.27 to \$244.95 per square foot of above-grade 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 six comparables with one common property presented by the parties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #4 which were dissimilar two-story dwellings when compared to the subject split-level home.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with the board of review comparable sales. These most similar comparables consist of split-level

or tri-level dwellings that sold between June 2014 and June 2015 for prices ranging from \$318,000 to \$400,000 or from \$187.27 to \$244.95 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$385,039 or \$199.61 per square foot of above-grade living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and the differences in the best comparables in the record, 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.

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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: December 23, 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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Lake County Courthouse  
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