



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

APPELLANT: Janet Hillier  
DOCKET NO.: 16-03740.001-R-1  
PARCEL NO.: 09-25-200-008

The parties of record before the Property Tax Appeal Board are Janet Hillier, 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:** \$59,273  
**IMPR.:** \$71,815  
**TOTAL:** \$131,088

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 is improved with a one-story single-family dwelling of brick exterior construction with 1,537 square feet of above ground living area. The dwelling was constructed in 1971. Features of the home include a full finished basement, central air conditioning, one fireplace and a two-car detached garage. The property has an 18,731 square foot site and is located in Wauconda, Wauconda 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 a tri-level dwelling, a split-level dwelling and a two-story dwelling that range in size from 1,308 to 2,732 square feet of above ground living area. The comparables were constructed from 1955 to 1973. Each comparable has a basement with one having finished area, one comparable has a finished lower level, two comparables have central air conditioning, each comparable has one or two fireplaces

and each comparable has a garage. These properties sold from May 2014 to March 2016 for prices ranging from \$222,000 to \$375,000 or from \$169.72 to \$183.28 per square foot of above ground living area. The appellant requested the subject's assessment be reduced to \$102,456.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,088. The subject's assessment reflects a market value of \$395,320 or \$257.20 per square foot of above ground 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 improved with two, one-story dwellings and a tri-level style dwelling that range in size from 1,050 to 1,757 square feet of above ground living area. The dwellings were constructed from 1926 to 1959. One comparable has an unfinished basement, one comparable has a finished lower level, each comparable has central air conditioning, one comparable has a fireplace and two comparables have garages. These properties sold from May 2014 to April 2015 for prices ranging from \$273,000 to \$285,000 or from \$162.21 to \$260.00 per square foot of above ground of living area land included.

The board of review submission also included a memorandum from the township assessor and adjustments to the comparables submitted by both parties. The board of review requested the assessment be sustained.

### **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 record contains information on six sales submitted by the parties to support their respective positions. The comparables provided by the appellant differed from the subject in style and size and were given less weight. Board of review comparable #3 also differed from the subject in style and received less weight. Board of review comparables #1 and #2 were improved with one-story dwellings that were older than the subject property and inferior in features as comparable #1 had no basement, comparable #2 had no finished basement area and comparable #2 had no garage, which would require upward adjustments to these comparables. These two properties sold in May 2014 and April 2015 for prices of \$280,000 and \$273,000 or \$216.05 and \$260.00 per square foot of above ground living area, including land, respectively. The subject's assessment reflects a market value of \$257.20 per square foot of above living area, including land, which is supported by the two best sales in this record provided by the board of review considering each of these sales would require upward adjustments to account for their inferior features relative to the subject dwelling. 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.

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Chairman



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Member

\_\_\_\_\_  
Member



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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: June 18, 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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