



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

APPELLANT: Stephanie Crandall
DOCKET NO.: 16-03764.001-R-1
PARCEL NO.: 09-36-203-010

The parties of record before the Property Tax Appeal Board are Stephanie Crandall, 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 a reduction 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: \$27,309
IMPR.: \$68,291
TOTAL: \$95,600

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 part one-story and a part two-story dwelling with a brick veneer exterior containing 2,560 square feet of living area. The dwelling was constructed in 1959. Features of the home include a basement that is partially finished, central air conditioning, and an attached garage containing 968 square feet of building area. The property has a 42,700 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 nine comparable sales improved with two-story dwellings with vinyl siding, brick veneer or wood siding exteriors that range in size from 2,204 to 2,574 square feet of living area. The dwellings were built from 1989 to 2001. Each home has a basement with five having finished area, eight comparables have central air conditioning, seven comparables have one or two fireplaces and each property has an attached garage ranging in size

from 400 to 483 square feet of building area. The properties have sites ranging in size from 7,489 to 18,345 square feet of land area. The sales occurred from April 2015 to June 2016 for prices ranging from \$215,000 to \$270,000 or from \$93.33 to \$111.16 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$95,564.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,160. The subject's assessment reflects a market value of \$326,176 or \$127.41 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 improved with two-story dwellings with wood siding or vinyl siding exteriors that range in size from 2,503 to 2,892 square feet of living area. The dwellings were built from 1971 to 1989. Each comparable has a basement with finished area, central air conditioning and one fireplace. Two comparables have attached garages with 1,028 and 550 square feet of building area, respectively. The comparables have sites ranging in size from 41,755 to 79,714 square feet of land area. These properties sold from August 2014 to February 2016 for prices ranging in size from \$305,000 to \$393,500 or from \$121.02 to \$143.04 per square foot of living area, including land. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains twelve sales provided by the parties to support their respective positions. The comparables have varying degrees of similarity to the subject property with a primary difference being age as the comparables are from 12 to 42 years newer than the subject property. Additionally, each comparable provided by the appellant has a much smaller site than the subject property. Only one comparable, board of review sale #3, has a price that was greater than the market value of the subject property as reflected by the assessment on a square foot basis. The remaining comparables have prices ranging from \$93.33 to 121.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$127.41 per square foot of living area, including land, which is above the range established by eleven of the twelve comparable sales in this record and is excessive considering the subject's age and features. Based on this evidence the Board finds a reduction in the subject's assessment is appropriate.

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: November 19, 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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