



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

APPELLANT: Laurie Vanderwiel
DOCKET NO.: 16-03768.001-R-1
PARCEL NO.: 09-25-310-016

The parties of record before the Property Tax Appeal Board are Laurie Vanderwiel, 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: \$21,201
IMPR.: \$33,015
TOTAL: \$54,216

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 dwelling of wood siding exterior construction with 1,538 square feet of living area. The dwelling was constructed in 1938. Features of the property include a partial basement, two bathrooms and a detached garage with 660 square feet of building area that was built in 2004. The property has a 15,002 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 1.5-story dwelling and two, 1-story dwellings with wood siding, brick or vinyl siding exteriors that range in size from 1,422 to 1,820 square feet of living area. The dwellings were constructed from 1925 to 1963. One comparable has a basement that is partially finished, each comparable has central air conditioning, two comparables each have one fireplace, and each comparable has an attached or

detached garage that range in size from 384 to 800 square feet of building area. The properties have 1 or 2 bathrooms. Their sites range in size from 7,835 to 15,970 square feet of land area. The sales occurred from July to October 2015 for prices ranging from \$139,000 to \$185,000 or from \$82.74 to \$101.65 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$51,262.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,216. The subject's assessment reflects a market value of \$163,498 or \$106.31 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 improved with one-story dwellings of wood siding, vinyl siding or brick exterior construction that range in size from 1,152 to 1,820 square feet of living area. The dwellings were built from 1925 to 1958. One comparable has a 1,404 square foot basement with 1,304 square feet of finished area. Each comparable has central air conditioning, three comparables have one or two fireplaces, and each comparable has a garage ranging in size from 360 to 800 square feet of building area. The comparables have 1, 1½, 2 or 2½ bathrooms. Their sites range in size from 6,469 to 15,970 square feet of land area. These properties sold from April to October 2015 for prices ranging from \$142,000 to \$199,000 or from \$100.21 to \$141.74 per square foot of living area, including land. Board of review sales #2 and #3 are the same as appellant's sales #3 and #2, respectively.

The board of review requested the subject's 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 five comparables submitted by the parties to support their respective positions with two sales being common to both parties. The Board gives less weight to appellant's sale #1 due to its 1.5-story design and smaller site. The Board gives less weight to board of review sale #4 due to its larger basement with 1,304 square feet of finished area, central air conditioning and two fireplaces; features that make this property superior to the subject property. The three remaining comparables submitted by the parties are one-story dwellings with slightly inferior crawl space foundations relative to the subject's partial basement with 330 square feet. Each comparable is superior to the subject with central air condition and two comparables are superior to the subject with each having one fireplace. Two comparables are inferior to the subject with fewer bathrooms and smaller garages. These three comparables sold for prices ranging from \$142,000 to \$185,000 or from \$100.21 to \$123.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$163,498 or

\$106.31 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering the differing features of the best comparable sales in relation to the subject property, the Board finds the assessment of the subject property is reflective of the property's market value. 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Laurie Vanderwiel, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085