



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

APPELLANT: Meghan Sullivan
DOCKET NO.: 16-03872.001-R-1
PARCEL NO.: 07-17-402-018

The parties of record before the Property Tax Appeal Board are Meghan Sullivan, 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: \$19,865
IMPR.: \$77,398
TOTAL: \$97,263

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 with wood siding containing 1,993 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage with 420 square feet of building area. The property has a 12,084 square foot site and is located in Gurnee, Warren 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 that range in size from 1,909 to 2,376 square feet of living area. The dwellings were constructed from 1992 to 1995. Each comparable has a basement with five having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 420 to 480 square feet of building area. These properties have sites ranging in size from 9,583 to 16,117 square feet of

land area and are located within .40 miles of the subject property. The sales occurred from April 2015 to June 2016 for prices ranging from \$250,000 to \$317,500 or from \$109.31 to \$136.20 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$86,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,263. The subject's assessment reflects a market value of \$293,314 or \$147.17 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 two-story homes with wood siding containing either 1,872 or 1,886 square feet of living area. The dwellings were constructed from 1992 to 1995. Each home has a basement that is partially finished, central air conditioning, one fireplace and an attached two-car garage with either 380 or 400 square feet of building area. Their sites range in size from 9,148 to 12,197 square feet of land area and each is located in the subject's neighborhood within .423 miles of the subject property. The sales occurred from February 2014 to December 2016 for prices ranging from \$268,500 to \$292,900 or from \$142.36 to \$156.46 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on thirteen comparable sales to support their respective arguments. The Board gives less weight to appellant's sales #1 through #4 due to the lack of finished basement area. The Board gives less weight to board of review sales #2 and #4 as these properties sold in February 2014 and June 2014, not as proximate in time to the assessment date as the remaining comparables. Appellant's comparables #5 through #9 and board of review sales #1 and #3 received the most weight as each comparable was similar to the subject in style, age and features. These seven comparables sold for prices ranging from \$260,000 to \$317,500 or from \$127.68 to \$156.46 per square foot of living area, including land. The three comparables most similar to the subject in size include appellant's sale #9 and board of review sales #1 and #3. These three sales had unit prices ranging from \$136.20 to \$156.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$293,314 or \$147.17 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported by those sales most similar to the subject in size. 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

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