



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

APPELLANT: Kathleen Letona  
DOCKET NO.: 16-03885.001-R-1  
PARCEL NO.: 06-27-205-034

The parties of record before the Property Tax Appeal Board are Kathleen Letona, 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:** \$21,758  
**IMPR.:** \$66,331  
**TOTAL:** \$88,089

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 of vinyl siding exterior construction with 1,998 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 460 square foot garage. The property has a 16,511 square foot site and is located in Kimball Hill, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located within .60 of a mile of the subject. The comparables were described as two-story dwellings of vinyl siding exterior construction that were built from 1992 to 1998. The dwellings range in size from 2,134 to 2,528 square feet of living area. The comparables each feature a basement with three having finished area. In addition, five comparables have central air conditioning, five comparables each have a

fireplace and each comparable has a garage ranging in size from 420 to 483 square feet of building area. The comparables have sites ranging in size from 9,583 to 14,699 square feet of land area. The comparables sold from April to December 2015 for prices ranging from \$242,500 to \$270,000 or from \$102.68 to \$123.71 per square foot of 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 \$88,089. The subject's assessment reflects a market value of \$265,648 or \$132.96 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 nine comparable sales located within .57 of a mile of the subject. Board of review comparables #5 and #6 are the same properties as the appellant's comparables #4 and #3, respectively. The comparables were described as two-story dwellings of vinyl siding exterior construction ranging in size from 1,998 to 2,661 square feet of living area. The dwellings were built from 1992 to 1994. The comparables each feature a basement with six having finished area. In addition, eight comparables have central air conditioning, eight comparables each have a fireplace and each comparable has a garage ranging in size from 420 to 462 square feet of building area. The comparables have sites ranging in size from 10,000 to 14,699 square feet of land area. The comparables sold from January 2014 to August 2015 for prices ranging from \$270,000 to \$349,900 or from \$106.80 to \$149.95 per square foot of 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 no reduction in the subject's assessment is warranted.

The parties submitted 13 suggested comparables for the Board's consideration, including two common comparables. The Board gave less weight to the two common comparables submitted by both parties, along with board of review comparables #7 through #9 for their larger dwelling sizes when compared to the subject. The Board finds board of review comparables #1 and #2 sold in January and June 2014 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, #5 and #6, along with board of review comparables #3 and #4. These comparables sold more proximate in time to the lien date at issue and are similar to the subject in location, dwelling size, design, age and features. The comparables sold from December 2014 to December 2015 for prices ranging from \$242,500 to \$320,000 or from \$102.68 to \$149.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$265,648 or \$132.96

per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

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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