



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

APPELLANT: Patricia Conlon
DOCKET NO.: 17-01805.001-R-1
PARCEL NO.: 11-15-201-061

The parties of record before the Property Tax Appeal Board are Patricia Conlon, 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: \$83,868
IMPR.: \$310,385
TOTAL: \$394,253

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 2017 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 two-story dwelling of brick construction with 5,280 square feet of living area. The dwelling was built in 1995. Features of the home include an unfinished basement, central air conditioning, three fireplaces and an attached garage with 1,080 square feet of building area. The property has a 62,402 square foot or 1.43-acre site and is in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings with brick or wood siding exteriors that range in size from 4,559 to 5,179 square feet of living area. Appellant's comparables #1 and #6 are duplicates. The dwellings were built from 1987 to 1999. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and an attached garage ranging in size from 656 to 1,056 square feet of building area.

Comparables #3 and #4 each have an in-ground swimming pool. These properties have sites ranging in size from 27,463 to 67,054 square feet of land area and are located from 1.55 to 2.22 miles from the subject property. The sales occurred from July 2015 to May 2017 for prices ranging from \$780,000 to \$985,000 or from \$160.69 to \$206.83 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$329,087.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$394,253. The subject's assessment reflects a market value of \$1,189,300 or \$225.25 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In rebuttal the board of review provided a statement asserting the problem with appellant's comparables #2, #4 and #5 is that each is located in the City of Waukegan. The board of review asserted that due to the higher tax rate in Waukegan, approximately 50% higher than the subject's neighborhood, the market in these neighborhoods has crashed and they are not comparable to the subject's neighborhood and Libertyville market.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales improved with two-story dwellings with brick or wood siding exteriors that have 4,771 and 5,160 square feet of living area, respectively. The homes were built in 2005 and 2008. Each comparable has an unfinished basement, central air conditioning, two or four fireplaces, and an attached or detached garage with 1,265 and 1,104 square feet of building area, respectively. The comparables have sites with 39,501 or 11,402 square feet of land area and are located within approximately 1.097 miles from the subject property. The sales occurred in June and March 2017 for prices of \$1,360,000 and \$1,300,000 or for \$285.06 and \$251.94 per square foot of living area, including land, respectively.

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 seven comparable sales submitted by the parties to support their respective positions. Less weight is given appellant's comparables #2, #4, and #5 due to their location in the City of Waukegan, which has with a significantly higher tax rate than the subject's Libertyville location, and may have a negative impact on market value in relation to the subject's location. The four remaining comparables are relatively similar to the subject in age, size and features; however, appellant's comparable #3 has an in-ground swimming pool. The Board also finds appellant's comparable #1 as well as the board of review comparables have significantly smaller sites than the subject property, suggesting upward adjustments may be needed to the

comparables to make them more equivalent to the subject because of this inferior attribute in relation to the subject's land area. These four comparables sold for prices ranging from \$881,000 to \$1,360,000 or from \$180.42 to \$285.06 per square foot of living area, including land. The Board of review comparables are located closest to the subject property and these properties commanded the highest prices of the best comparables in the record. The subject's assessment reflects a market value of \$1,189,300 or \$225.25 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 when considering its larger site in relation to three of the comparables. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: September 15, 2020



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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