



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

APPELLANT: Susan Beauseigneur  
DOCKET NO.: 17-01855.001-R-1  
PARCEL NO.: 16-31-401-009

The parties of record before the Property Tax Appeal Board are Susan Beauseigneur, 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:** \$58,644  
**IMPR.:** \$97,690  
**TOTAL:** \$156,334

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 consists of a brick tri-level single-family dwelling with 2,171 square feet of above-grade living area. The dwelling was constructed in 1966. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 441-square foot garage. The property is located in West Deerfield Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales. The dwellings are located within .36 of a mile from the subject and have the same neighborhood code as the subject. According to the grid analysis, the comparables were built between 1965 and 1969 and consist of brick, tri-level single-family dwellings ranging in size from 2,400 to 2,518 square feet of living area. The dwellings have unfinished basements, central air-conditioning, a fireplace, and garages containing 460 or 462 square feet of building area. Appellant submitted listing sheets pertaining

to the sales of comparables #1 and #3. The listing sheets state both properties are recently rehabbed. The listing sheet for #1 also disclosed that it has a basement media room with a 120" screen and HD projector, indicating that the basement is finished, contrary to the grid analysis. Similarly, the listing sheet for comparable #3 discloses that it has a newly refinished basement with a giant rec room with limitless potential. The three comparables sold from April to July 2016 for prices ranging from \$439,000 to \$492,500 or from \$174.34 to \$205.21 per square foot of living area, land included. Based on the comparable evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,334. The subject's assessment reflects a market value of \$472,501 or \$217.64 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 support of its contention of the correct assessment, the board of review submitted information on four comparable sales, one of which was also submitted by the appellant. The dwellings are located within .801 of a mile from the subject and two of the comparables have the same neighborhood code as the subject. The comparables were built between 1956 and 1965 and consist of brick, tri-level single-family dwellings ranging in size from 2,400 to 2,496 square feet of living area. The comparables each have central air-conditioning and a garage ranging in size from 264 to 462 square feet of building area. Three dwellings have unfinished basements and three each have a fireplace. The comparables sold from April 2016 to July 2017 for prices ranging from \$435,000 to \$529,000 or from \$205.21 to \$250.24 per square foot of living area, land included.

In addition, the board of review submitted a brief asserting that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-02384.001-R-1. In that appeal the parties reached an agreement reducing the subject's assessment to \$146,890. In a brief submitted with its Notes on Appeal, the board of review explained that West Deerfield Township's most recent general assessment cycle began in 2015 and runs through 2018. It further indicated that in tax year 2016 a township equalization factor of 1.0643 was applied and in 2017 a township equalization factor of 1.0393 was applied in West Deerfield Township. The board of review explained that if the assessment for the 2017 tax year was calculated by applying the 2016 and 2017 equalization factors to the Property Tax Appeal Board's assessment as determined for the 2015 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's assessment would be \$162,479. As the subject's total assessment for 2017 of \$156,334 is less than that required by the application of section 16-185 of the Property Tax Code, the board of review requested confirmation of the subject's assessment

### **Conclusion of Law**

The Board finds that the Property Tax Appeal Board issued a decision in docket 15-02384.001-R-1 reducing the subject's 2015 assessment. The Board finds Section 16-185 of the Property Tax Code is controlling in this matter. (35 ILCS 200/16-185) Section 16-185 provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board further finds that the subject property was the subject of an appeal for the 2015 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$146,890. Appellant's appeal form and the property record card submitted by the board of review show the subject property as the appellant's address indicating that the dwelling was owner-occupied. The record further shows that the 2015 and 2017 tax years are in the same general assessment period and that equalization factors of 1.0643 and 1.0393 were applied in West Deerfield Township in 2016 and 2017, respectively. Further, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) would result in a total assessment of \$162,479, which is greater than property's 2017 assessment of \$156,334. After considering the requirements of Section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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.



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: April 21, 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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