



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

APPELLANT: Jenni Leisten
DOCKET NO.: 17-02037.001-R-1
PARCEL NO.: 09-04-115-002

The parties of record before the Property Tax Appeal Board are Jenni Leisten, 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: \$27,762
IMPR.: \$54,560
TOTAL: \$82,322

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 two-story dwelling of vinyl siding exterior construction with 2,946 square feet of living area. The dwelling was built in 2004. Features of the home include a full unfinished basement, central air conditioning and a 420 square foot attached garage. The subject property has a 7,993 square foot site and is located in Lakemoor, Wauconda Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within the same neighborhood and within .17 of a mile from the subject property. The comparables have sites ranging in size from 7,501 to 10,066 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that were built in 2003 and 2004. The dwellings contain either 2,667 or 2,999 square feet of living

area. Each comparable has a full unfinished basement, central air conditioning and a garage ranging in size from 462 to 690 square feet of building area. Two comparables have one fireplace each. The comparables sold from December 2015 to April 2017 for prices ranging from \$205,000 to \$238,000 or from \$76.87 to \$84.33 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 \$82,322. The subject's assessment reflects an estimated market value of \$248,332 or \$84.29 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .172 of a mile from the subject.¹ The comparables consist of two-story dwellings of vinyl siding exterior construction that were built in 2003 or 2004 and are situated on sites ranging in size from 7,405 to 10,066 square feet of land area. The dwellings range in size from 2,530 to 2,999 square feet of living area. The comparables each have an unfinished basement, central air conditioning and a garage ranging in size from 560 to 690 square feet of building area. One comparable has a fireplace. The comparables sold from December 2015 to August 2017 for prices ranging from \$224,900 to \$257,310 or from \$79.36 to \$101.70 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 five comparable sales for the Board's consideration, with two comparables common to both parties. These five comparables are similar to the subject in location, design, age and features with the exception that four comparables have larger garages and four comparables have smaller dwelling sizes. The comparables sold from December 2015 to August 2017 for prices ranging from \$205,000 to \$257,310 or from \$76.87 to \$101.70 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$248,332 or \$84.29 per square foot of living area, including land, which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences such as dwelling size and garage size when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, a reduction in the subject's assessment is not justified.

¹ Board of review comparables #2 and #3 are the same properties as appellant's comparables #3 and #2, respectively.

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: May 26, 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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COUNTY

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