



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

APPELLANT: Rosemary Kehr  
DOCKET NO.: 17-02148.001-R-1  
PARCEL NO.: 16-04-407-013

The parties of record before the Property Tax Appeal Board are Rosemary Kehr, 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:** \$97,295  
**IMPR.:** \$188,484  
**TOTAL:** \$285,779

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 1.5-story single-family dwelling of brick exterior construction with 3,478 square feet of living area. The dwelling was built in 1987. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 483 square feet of living area. The property is in Lake Forest, West Deerfield 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 wood siding or brick exterior construction that range in size from 3,203 to 3,759 square feet of living area. The homes were constructed from 1956 to 1967. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and an attached or detached garage ranging in size from 529 to 600 square feet of building area. These properties sold from

February 2016 to November 2016 for prices ranging from \$635,000 to \$830,000 or from \$190.81 to \$235.43 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$243,146.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$285,779. The subject's assessment reflects a market value of \$862,078 or \$247.87 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 improved with three, 2-story dwellings and one, 2.5-story dwelling with wood siding or brick exteriors ranging in size from 3,448 to 3,660 square feet of living area. The dwellings were built from 1984 to 1993. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 484 to 836 square feet of building area. The sales occurred from February 2015 to December 2017 for prices ranging from \$960,000 to \$1,135,000 or from \$277.55 to \$310.11 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 record contains nine comparable sales submitted by the parties to support their respective positions, all of which were relatively similar to the subject in size and features. However, the Board finds the best comparables in the record to be the comparable sales submitted by the board of review as these properties are improved with dwellings most similar to the subject dwelling in age. These properties sold for prices ranging from \$960,000 to \$1,135,000 or from \$277.55 to \$310.11 per square foot of living area, land included. The subject's assessment reflects a market value of \$862,078 or \$247.87 per square foot of living area, including land, which is below the range established by the best comparable sales in this record demonstrating the subject property is not overvalued. The Board gives less weight to the appellant's comparables due their older age with reference to the subject dwelling. 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.



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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: April 21, 2020



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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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COUNTY

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