



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

APPELLANT: Wendy Cunningham
DOCKET NO.: 17-02317.001-R-1
PARCEL NO.: 14-18-304-028

The parties of record before the Property Tax Appeal Board are Wendy Cunningham, 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: \$29,618
IMPR.: \$102,604
TOTAL: \$132,222

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 frame single-family dwelling built in 2002. The dwelling contains 1,932 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, a fireplace, and a 910-square foot attached garage. The dwelling is situated on a 11,761 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located from .36 of a mile to 2.83 miles from the subject, only one of which has the same neighborhood code as the subject. The comparables consist of two-story frame single-family dwellings situated on sites ranging from 8,677 to 22,533 square feet of land area. The dwellings were built from 1985 to 1989 and range in size from 1,684 to 1,976 square feet of living area. According to the grid analysis, the comparables each

have a full or partial unfinished basement, central air conditioning, and garage ranging in size from 380 to 675 square feet of building area. Four comparables each have one fireplace. Appellant's counsel also submitted listing sheets for the sales of comparables #1 and #5. The listing sheet for appellant's comparable #1 states that it was rehabbed in 2017 and features a finished basement with an office, recreation room, bar, and a large newly remodeled bathroom with Jacuzzi tub and multiple shower jets. The listing sheet for appellant's comparable #5 states that it is a "gorgeous gut rehab." The comparables sold from January 2016 to April 2017 for prices ranging from \$283,000 to \$405,000 or from \$154.22 to \$204.96 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$374,769 or \$193.98 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,222. The subject's assessment reflects a market value of approximately \$398,860 or \$206.45 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 three comparable sales, one of which was also submitted by the appellant. The dwellings are located from .365 of a mile to 1.647 miles from the subject, two of which have the same neighborhood code as the subject. The comparables consist of one-story frame single-family dwellings situated on sites containing 10,577 to 22,533 square feet of land area. The homes were built from 1989 to 2014 and range in size from 1,919 to 2,467 square feet of living area. The dwellings have full unfinished basements, central air-conditioning, and garages containing 484 or 550 square feet of building area. Two comparables each have one fireplace. The comparables sold from May 2015 to April 2017 for prices ranging from \$405,000 to \$442,643 or from \$168.22 to \$230.66 per square foot of living area, land included. Based on the foregoing 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board, as appellant's comparable #1 is the same property as board of review comparable #2. The parties' comparables have varying degrees of similarity to the subject and several are not located in close proximity to the subject property and/or have dated sales in relation to the January 1, 2017 assessment date at issue. The Board gave less weight to appellant's comparables #2, #4 and #5 which all have partial basements, dissimilar to the subject which features a full basement. Further, comparables #2 and #4 are located over two miles distant from the subject. The Board also gave less weight to board of review comparable #3 due to its larger dwelling size and distant location when compared to the subject property.

The Board finds that appellant's comparable #3, board of review comparable #1, and the parties' common comparable are the best comparables submitted in the record as they are located in the same neighborhood or in closer proximity to the subject than the other comparables and are similar to the subject in size, design, and most features. These three comparables sold from May 2015 to April 2017 for prices ranging from \$291,500 to \$442,643 or from \$160.87 to \$230.66 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$398,860 or \$206.45 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. After making adjustments to the comparables for differences from the subject in features such as age and garage size and considering the recent rehabbing and apparent finished basement of the parties' common comparable, the Board finds no reduction in the subject's assessment is 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



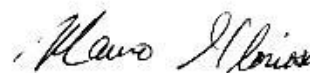
Member

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: June 16, 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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