



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

APPELLANT: Rebecca Appleby
DOCKET NO.: 17-02360.001-R-1
PARCEL NO.: 16-29-422-016

The parties of record before the Property Tax Appeal Board are Rebecca Appleby, 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: \$31,287
IMPR.: \$106,431
TOTAL: \$137,718

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 1.75-story dwelling of brick exterior construction with 1,533 square feet of living area. The dwelling was constructed in 1948. Features of the home include a full unfinished basement, central air conditioning and a 318 square foot garage. The property is located in Deerfield, 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 located between .03 of a mile and 1.05 miles from the subject property. The comparables consist of 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 1,497 to 1,835 square feet of living area. The dwellings were constructed from 1937 to 1967. Comparable #5 has an effective age of 1960 due

to remodeling.¹ Each comparable features a basement, with two having finished area. The comparables each have central air conditioning and a garage ranging in size from 247 to 550 square feet of building area. In addition, three comparables have one or two fireplaces. The comparables sold from May 2016 to May 2017 for prices ranging from \$333,500 to \$515,000 or from \$200.42 to \$330.13 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 \$137,718. The subject's assessment reflects a market value of \$415,439 or \$271.00 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 located in the same neighborhood as the subject property and within .342 of a mile of the subject. Board of review comparables #1, #2 and #3 were also utilized by the appellant as comparables #1, #5 and #2, respectively. The comparables consist of 1.75-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 1,404 to 1,560 square feet of living area. The dwellings were constructed in either 1937 or 1949. Each comparable has a basement, with one having finished area. Three comparables have central air conditioning, one comparable has two fireplaces and each comparable has a garage ranging in size from 247 to 440 square feet of building area. These properties sold from May 2016 to June 2018 for prices ranging from \$392,000 to \$515,000 or from \$255.71 to \$330.13 per square foot of living area, including land. The board of review provided property record cards of the subject property and each of the comparables. Based on the comparable sales 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 six comparable sales for the Board's consideration with three comparables being utilized by both parties. The Board gave less weight the appellant's comparable #3 which is less proximate in location to the subject being 1.05 miles away and the appellant's comparable #4 due to its larger dwelling size and newer age when compared to the subject. The appellant's comparable #5, which is also board of review comparable #2, appears to be an outlier given its remodeling and addition in 2005 and when comparing its purchase price to the remaining

¹ The appellant provided the Multiple Listing Service (MLS) sheet associated with the sale of the appellant's comparable #5. The listing disclosed the property had been completely rehabbed with an addition in 2005. Counsel for the appellant contends this property is an outlier, considering it sold for \$25 per square foot higher than the next highest comparable submitted by the appellant.

comparable sales in the record. The Board finds board of review comparable #4 sold in June 2018 which is less proximate in time to the assessment date at issue and less likely to be indicative of the subject's market value as of January 1, 2017.

The Board finds the best evidence of market value to be the parties' two remaining common comparables. These two comparables are similar to the subject in location, dwelling size, design and age. The comparables sold in June 2016 and April 2017 for prices of \$392,000 and \$439,000 or \$255.71 and \$293.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$415,439 or \$271.00 per square foot of living area, including land, which is supported by the best comparable sales in this record. After considering necessary adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: 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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