



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

APPELLANT: Maryellen Sadler
DOCKET NO.: 17-02368.001-R-1
PARCEL NO.: 14-32-206-001

The parties of record before the Property Tax Appeal Board are Maryellen Sadler, 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: \$48,764
IMPR.: \$216,364
TOTAL: \$265,128

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 brick exterior construction with 4,117 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement with finished area, central air conditioning, three fireplaces and an 850 square foot garage. The property has a 44,158 square foot lake front site and is located in Deer Park, Ela Township, Lake County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from .24 of a mile to 1.48 miles from the subject property. The comparables have sites ranging in size from 37,014 to 46,510

¹ The board of review provided the subject's property record card describing the dwelling as having 1,494 square feet of finished basement area that is located on a lake front site.

square feet of land area. The comparables consist of two, one and one-half-story dwellings and four, two-story dwellings of brick or wood siding exterior construction ranging in size from 3,325 to 3,673 square feet of living area. The dwellings were constructed from 1976 to 1998. Each comparable features an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 414 to 725 square feet of building area. The comparables sold from January 2016 to May 2017 for prices ranging from \$450,000 to \$530,000 or from \$135.34 to \$157.64 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 \$265,128. The subject's assessment reflects a market value of \$799,783 or \$194.26 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 from .041 to .132 of a mile from the subject property. The comparables have lake front sites ranging in size from 60,113 to 98,114 square feet of land area.² The comparables were improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,406 to 5,053 square feet of living area. The dwellings were constructed from 1987 to 1998. Comparable #3 has an effective age of 1990. Each comparable features a basement with three having finished area, central air conditioning, two to five fireplaces and a garage ranging in size from 718 to 1,148 square feet of building area. Two comparables each have either a 576 or a 903 square foot inground swimming pool. The comparables sold from January 2015 to April 2017 for prices ranging from \$742,000 to \$1,061,000 or from \$204.57 to \$217.85 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 ten suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences to the subject in location, dwelling size, features and/or sale dates. The Board gave less weight to appellant's comparables #1, #3, #4 and #6 due to their more distant locations from the subject, furthermore, comparable #1 is 20 years older than the subject. The Board finds board of review comparables #1 and #3 had sale dates that were less proximate in time to the assessment date at issue in comparison to the other sales in the record. In addition,

² Additional descriptive details of the comparables were drawn from the property record cards provided by the board of review.

board of review comparable #1 has a larger site and larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #5, along with comparables #2 and #4 submitted by the board of review. These four comparables sold more proximate in time to the subject's January 1, 2017 assessment date but have varying degrees of similarity when compared to the subject in location, site size, dwelling size, age and features. They sold from December 2015 to April 2017 for prices ranging from \$516,300 to \$1,015,000 or from \$142.15 to \$214.63 per square foot of living area, including land with most weight given to the board of review's comparables due to their similar lake front locations and finished basement area. The subject's assessment reflects a market value of \$799,783 or \$194.26 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. After considering necessary adjustments to the comparables for differences from the subject in location, land area and some features when compared to the subject, 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: 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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