



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

APPELLANT: Kate Kummerer
DOCKET NO.: 17-02441.001-R-1
PARCEL NO.: 15-12-207-003

The parties of record before the Property Tax Appeal Board are Kate Kummerer, 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: \$113,775
IMPR.: \$288,491
TOTAL: \$402,266

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 construction that has 4,194 square feet of living area. The dwelling was built in 2000. The home features a full basement that is partially finished, central air conditioning, three fireplaces and a 736 square foot garage. The subject property has an 8,124 square foot site. The subject property is located in Vernon Township, Lake County.

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 three comparable sales located from .12 to .18 of a mile from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built in 2001 or 2003. One comparable has an unfinished basement and two comparables have partial finished basements. Other features include central air conditioning, two or three fireplaces and garages that range in

size from 797 to 838 square feet of building area. The dwellings range in size from 4,465 to 4,636 square feet of living area and are situated on sites that range in size from 30,492 to 44,431 square feet of land area. The comparables sold in August 2016 or June 2017 for prices ranging from \$1,175,000 to \$1,275,000 or from \$254.53 to \$285.43 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 subject's final assessment of \$402,266. The subject's assessment reflects an estimated market value of \$1,213,472 or \$289.34 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% as determine by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted eight comparable sales located within .781 of a mile from the subject with four comparables located in close proximity along the same street as the subject. Two of these comparables were also utilized by the appellant. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1999 to 2002. Two comparables have unfinished basements and six comparables have partial finished basements. The comparables have central air conditioning, one to four fireplaces and garages that range in size from 727 to 875 square feet of building area. The dwellings range in size from 3,692 to 4,654 square feet of living area and are situated on sites that contain from 26,572 to 33,977 square feet of land area. The comparables sold from June 2016 to September 2018 for prices ranging from \$1,004,000 to \$1,350,000 or from \$263.16 to \$306.71 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted nine comparable sales for the Board's consideration. Two comparables were submitted by both parties. The Board gave less weight to comparable #3 submitted by the appellant and comparables #1 and #7 submitted by the board of review due to their inferior unfinished basements when compared to the subject. The Board also gave less weight to comparables #1, #3 and #4 submitted by the board of review due to the sales occurring in 2018, less proximate in time to the subject's January 1, 2017 assessment date to be considered indicative of market value. The Board finds the remaining four comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold in June or August 2016 for prices ranging from \$1,175,000 to \$1,350,000 or from \$263.16 to \$306.71 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,213,472 or \$289.34 per square foot of living area including land, which falls within the range established by the most similar

comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kate Kummerer, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085