



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

APPELLANT: Virginia Barthlolomay
DOCKET NO.: 17-02447.001-R-1
PARCEL NO.: 15-02-300-005

The parties of record before the Property Tax Appeal Board are Virginia Barthlolomay, 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: \$136,000
IMPR.: \$108,013
TOTAL: \$244,013

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 1.0-story dwelling of wood siding exterior construction with 3,402 square feet of living area. The dwelling was constructed in 1977. Features of the home include a partial basement with finished area, central air conditioning, four fireplaces and an 816 square foot attached garage. The property has a 217,800 square foot site and is located in Mettawa, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 1.40 to 5.92 miles from the subject property. The comparables have sites that range in size from 123,710 to 262,667 square feet of land area and are improved with two, 1.0-story and one, 1.5-story dwellings of brick exterior construction that range in size from 3,130 to 4,826 square feet of living area. The homes were built from 1969 to 1990. Each comparable has a basement, one with finished area,

central air conditioning, one or two fireplaces and a one or two garages ranging in size from 780 to 1,628 square feet of building area. Comparable #3 also features an 840 square foot inground swimming pool. The comparables sold from October 2015 to March 2017 for prices ranging from \$585,000 to \$1,125,125 or from \$150.70 to \$233.14 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$210,903.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$244,013. The subject's assessment reflects a market value of \$736,087 or \$216.37 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 a grid analysis and property record cards on six comparable sales located within approximately 2.0 miles from the subject property. Board of review comparable #2 is the same sale as the appellant's comparable #2. The comparables have sites that range in size from 20,131 to 214,842 square feet of land area and are improved with 1.0-story dwellings of brick or wood siding exterior construction that range in size from 3,053 to 3,637 square feet of living area. The homes were built from 1978 to 1987. Five of the comparables have a basement, three with finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 1,138 square feet of building area. The comparables sold from April 2016 to June 2018 for prices ranging from \$625,000 to \$688,000 or from \$178.72 to \$221.22 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 eight comparable sales for the Board's consideration with one comparable common to both parties. The Board gave little weight to appellant's comparables #1 and #3 both of which are located more than four miles from the subject. Additionally, comparable #1 has a 2015 sale date which is too remote in time to be indicative of the subject's market value as of the January 1, 2017 assessment date and comparable #3 has a significantly larger dwelling size when compared to the subject. The Board gave less weight to board of review comparable #1 which sold in 2018 too remote in time to be indicative of the subject's market value as of the January 1, 2017 assessment date and comparable #3 which has a concrete slab foundation compared to the subject's finished basement. The Board finds the best evidence of market value to be the common comparable #2 and board of review comparables #4 through #6 which are more similar in location, age, design, dwelling size and most features. Three of these best comparables have significantly smaller site sizes compared to the subject while one has an unfinished basement

compared to the subject's finished basement. Smaller site size and unfinished basement both suggest upward adjustments to these comparables. These four comparables sold from April 2016 to September 2017 for prices ranging from \$625,000 to \$688,000 or from \$199.68 to \$221.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$736,087 or \$216.37 per square foot of living area, including land, which falls above the overall market range but within the price per square foot range established by the best comparable sales in this record. After considering necessary adjustments to the comparables for differences with the subject's dwelling size, site size and basement finished area, the Board finds the subject's assessment is supported and a reduction 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.



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: August 18, 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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