



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

APPELLANT: Suzan Amdur  
DOCKET NO.: 17-02483.001-R-1  
PARCEL NO.: 15-19-103-028

The parties of record before the Property Tax Appeal Board are Suzan Amdur, 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:** \$63,716  
**IMPR.:** \$165,292  
**TOTAL:** \$229,008

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 wood siding exterior construction with 3,970 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached 1,145 square foot garage. The property has a 70,576 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from .20 of a mile to 1.60-miles from the subject. None of the comparables share the same neighborhood code assigned by the assessor to the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that range in size from 3,352 to 4,525 square feet of living area. The dwellings were constructed from 1985 to 1988. Each comparable has a basement, two

of which have finished areas. The homes feature central air conditioning, a fireplace and a garage ranging in size from 638 to 990 square feet of building area. The comparables have sites ranging in size from 41,382 to 88,862 square feet of land area. The comparables sold from June 2015 to December 2016 for prices ranging from \$493,700 to \$750,000 or from \$139.86 to \$165.75 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reduction to \$208,735 which would reflect a market value of \$626,268 or \$157.75 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$229,008. The subject's assessment reflects a market value of \$690,824 or \$174.01 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 seven comparable sales located within .884 of a mile from the subject. Two of the comparables share the same neighborhood code assigned by the assessor to the subject property. The comparables consist of two-story dwellings of Dryvit, brick or wood siding exterior construction that range in size from 3,606 to 4,205 square feet of living area. The dwellings were constructed from 1986 to 1996. Each comparable has a basement, four of which have finished areas. The homes feature central air conditioning, one to three fireplaces and a garage ranging in size from 702 to 932 square feet of building area. The comparables have sites ranging in size from 39,575 to 130,678 square feet of land area. Comparable #5 has an in-ground swimming pool and comparables #2 and #6 each have a gazebo. The comparables sold from March 2017 to August 2018 for prices ranging from \$625,000 to \$830,000 or from \$156.96 to \$208.60 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 due to substantial differences in dwelling size when compared to the subject dwelling. The Board has given reduced weight to board of review comparables #1 and #4 due to sale dates in 2018 which are distant from the valuation date at issue and less likely to be indicative of the subject's estimated market value as of January 1, 2017. Reduced weight has been given by the Board to board of review comparable #5 which features an in-ground

swimming pool that is not a feature of the subject dwelling and which sale price appears to be an outlier based on the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #2, #3, #6 and #7. The comparables present varying degrees of similarity to the subject in location, age, size and/or features. These six most similar comparables sold between May 2016 and November 2017 for prices ranging from \$493,700 to \$660,000 or from \$139.86 to \$175.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$690,824 or \$174.01 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. After giving due consideration to adjustments to the comparables for differences such as, lot size, age, dwelling size and other amenities when compared to the subject, the Board finds the appellant did not establish by a preponderance of the evidence that the subject was overvalued and thus, a reduction in the subject's assessment 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



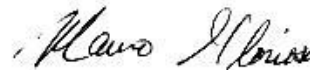
Member

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: 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

Suzan Amdur, 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