



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

APPELLANT: Ilene Perdue  
DOCKET NO.: 17-02593.001-R-1  
PARCEL NO.: 02-25-304-005

The parties of record before the Property Tax Appeal Board are Ilene Perdue, 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 a reduction 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:** \$14,202  
**IMPR.:** \$58,534  
**TOTAL:** \$72,736

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 tri-level dwelling of cedar wood siding exterior construction with 1,570 square feet of living area. The dwelling was constructed in 1987. Features of the home include a partially finished lower level, a 702 square foot unfinished basement, central air conditioning, a fireplace and an attached 600 square foot garage. The property has a 10,660 square foot site and is located in Lindenhurst, Lake Villa 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 in close proximity to the subject and within the same neighborhood code assigned by the assessor as the subject. The comparables consist of tri-level dwellings of vinyl or wood siding exterior construction that were built between 1978 and 1990. The homes range in size from 1,275 to 1,514 square feet of living area. Each comparable has a finished lower level and two of the comparables each have an

unfinished basement of either 702 or 615 square feet of building area. The homes feature central air conditioning and a garage ranging in size from 440 to 576 square feet of building area. Comparable #2 also has a fireplace. The comparables sold in February 2015 or June 2016 for prices ranging from \$162,500 to \$207,000 or from \$125.39 to \$145.10 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment that would reflect a market value of \$218,230 or \$139.00 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 \$75,739. The subject's assessment reflects a market value of \$228,474 or \$145.52 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 purportedly on six comparable sales in two sets of grid analyses where the second set of comparables have been renumbered as #5 and #6 for ease of reference. Moreover, upon examination of the data, the Board finds that board of review comparables #3 and #5 are both the same property which was presented by the appellant as her comparable #2. Furthermore, board of review comparable #4 is the same property as appellant's comparable #1 and board of review comparable #6 is the same property as appellant's comparable #3 with a more recent sale price of September 2017 for \$220,000 or \$172.55 per square foot of living area, including land.

Thus, the two newly presented properties are board of review sales #1 and #2. These comparables consist of split-level dwellings of vinyl and wood siding exterior construction, respectively. The homes were each built in 1987 and contain 1,028 and 1,080 square feet of living area, respectively, with partially finished lower levels, central air conditioning and a 484 square foot garage. Comparable #1 also has a fireplace. These properties sold in April and May 2017 for prices of \$185,000 and \$188,000 or for \$179.96 and \$174.07 per square foot of living area, including land, respectively.

Based on this evidence and response to the appellant's evidence concerning appellant's comparable #3, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales, with three common comparables presented by both parties including an updated sale price for appellant's comparable #3, to

support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the 2015 sale price of appellant's comparable #3 as this sale date is more remote in time than other sales in the record and less likely to be indicative of the subject's estimated market value as of the assessment date at issue of January 1, 2017. The Board has also given reduced weight to board of review comparables #1 and #2 as these are split-level dwellings which are substantially smaller than the subject tri-level dwelling that contains 1,570 square feet of living area.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sale #6 that depicts a more recent sale price for appellant's comparable sale #3. Each of these three comparable properties are similar to the subject in location, age, design, size and most features. These most similar comparables sold in June 2016 or September 2017 for prices ranging from \$162,500 to \$220,000 or from \$125.39 to \$172.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$228,474 or \$145.52 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 considering adjustments to the comparables for differences when compared to the subject property and giving greatest weight to the most similar property in terms of age, size and features, appellant's comparable #2 which sold in June 2016 for \$207,000 or for \$136.72 per square foot of living area, including land, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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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