



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

APPELLANT: Nicole Mayer  
DOCKET NO.: 17-02807.001-R-1  
PARCEL NO.: 15-25-101-018

The parties of record before the Property Tax Appeal Board are Nicole Mayer, 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:** \$78,303  
**IMPR.:** \$36,987  
**TOTAL:** \$115,290

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 one-story dwelling of brick exterior construction with 1,471 square feet of living area. The dwelling was constructed in 1961. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a 528 square foot attached garage. The property has a 36,590 square foot site and is located in Riverswood, 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 information on four comparable sales located from .15 of a mile to 1.46 miles from the subject. The comparables are situated on sites ranging in size from 33,977 to 84,393 square feet of land area and are improved with one-story dwellings of wood siding or brick exterior construction that were built from 1958 to 1964. The dwellings range in size from 1,656 to 2,402 square feet of

living area. Each comparable has a crawl space or concrete slab foundation. Three comparables have central air conditioning. Each comparable has one fireplace and an attached garage ranging in size from 352 to 672 square feet of building area. The comparables sold from April 2016 to January 2017 for prices ranging from \$330,000 to \$481,000 or from \$190.91 to \$204.68 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 \$115,290. The subject's assessment reflects an estimated market value of \$347,783 or \$236.43 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%.

In response to the appellant's evidence, the board of review argued appellant's comparable #2 is an unqualified sale and comparables #2 and #3 are frame versus brick exterior.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .719 of a mile from the subject.<sup>1</sup> The comparables are situated on sites ranging in size from 41,024 to 60,002 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that were built from 1954 to 1963. The dwellings range in size from 1,996 to 2,049 square feet of living area. One comparable has a crawl space foundation. Two comparables have basements with one having finished area. Two comparables have central air conditioning. Each comparable has a fireplace and a garage with either 462 or 572 square feet of building area. The comparables sold in August or October 2016 for prices ranging from \$408,538 to \$553,000 or from \$204.49 to \$275.12 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 six comparable sales for the Board's consideration which includes the parties' common comparable. The Board gave less weight to the appellant's comparables #1 and #3 due to their larger dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparables #2 and #3 as they have basements with one having finished area in contrast to the subject's crawl space foundation.

The Board finds the best evidence of the subject's market value to be the appellant's comparables #2 and the parties' common comparable. These comparables are more similar to the subject in location, dwelling size, age, design and most features. The comparables sold in

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<sup>1</sup> Board of review comparable #1 and appellant's comparable #4 are the same property.

January 2017 and August 2016 for prices of \$330,000 and \$408,538 or \$200.25 and \$204.68 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$347,783 or \$236.43 per square foot of living area, including land, which falls between the overall value of the two best comparable sales but above on a price per square foot basis. The subject's higher value on a square foot unit of comparison is justified based on its smaller size relative to the two best sales in the record and considering economies of scale. After considering 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, 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

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COUNTY

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