



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

APPELLANT: Debra Webber  
DOCKET NO.: 17-02812.001-R-1  
PARCEL NO.: 15-23-201-004

The parties of record before the Property Tax Appeal Board are Debra Webber, 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:** \$68,856  
**IMPR.:** \$52,863  
**TOTAL:** \$121,719

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 wood-siding exterior construction with 1,751 square feet of living area. The dwelling was originally constructed in 1959 and has an effective age of 1966.<sup>1</sup> Features of the home include a part crawl space and a part concrete slab foundation, central air conditioning, two fireplaces and a 575 square foot attached garage. The property has an 18,731 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on seven comparable sales located from .10 to .45 of a mile from the subject property. The comparables are described as one-story dwellings of wood siding or brick exterior construction ranging in size from 1,738 to 2,051 square feet of living area. The

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<sup>1</sup> An addition was built in 1987 on a concrete slab foundation.

dwellings were constructed from 1956 to 1959. Comparable #3 has an effective age of 1965. Features of the comparables include central air conditioning, one fireplace and an attached garage that ranges in size from 440 to 616 square feet of building area. The properties have sites ranging in size from 20,473 to 23,958 square feet of land area. The comparables sold from March 2016 to April 2017 for prices ranging from \$290,000 to \$385,000 or from \$166.86 to \$198.49 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,719. The subject's assessment reflects a market value of \$367,176 or \$209.70 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 determined by the Illinois Department of Revenue.

The board of review submitted information on four comparable sales located from .055 to .527 of a mile from the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 1,672 to 1,818 square feet of living area. The dwellings were constructed from 1955 to 1962. Three comparables have crawl space foundations; one comparable has a basement; three comparables have central air conditioning; each comparable has one or two fireplaces and a garage that ranges in size from 441 to 890 square feet of building area. The properties have sites ranging in size from 19,602 to 22,651 square feet of land area. The comparables sold from May 2016 to September 2017 for prices ranging from \$369,000 to \$445,000 or from \$203.08 to \$266.15 per square foot of living area including land. Based on this evidence, the board of review requested that the subject property's assessment be sustained.

### **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 Board finds the parties submitted eleven suggested sale comparables for the Board's consideration. The Board gave less weight to appellant's comparables #3, #4 and #6 due to their larger dwelling sizes when compared to the subject. The Board gave less weight to board of review comparable #3 as it has a partial basement foundation unlike the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables. These seven comparables are more similar to the subject in location, dwelling size, age, design and/or features. These comparables sold for prices ranging from \$290,000 to \$445,000 or from \$166.86 to \$266.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$367,176 or \$209.70 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the

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Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds that 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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