



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

APPELLANT: Melinda Griffin
DOCKET NO.: 18-00246.001-R-1
PARCEL NO.: 06-05-304-021

The parties of record before the Property Tax Appeal Board are Melinda Griffin, 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: \$25,157
IMPR.: \$84,204
TOTAL: \$109,361

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 2018 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 2,956 square feet of living area. The dwelling was constructed in 2014. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 720 square foot garage. The property has a 12,112 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

In support of this argument, the appellant submitted information on seven comparable sales located from .06 to .26 of a mile from the subject property and within the subject's neighborhood. The comparables have sites ranging in size from 10,256 to 15,873 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,875 to 3,506 square feet of living area. The dwellings were constructed from 2006 to 2014. Each comparable features a basement with one having finished area, central

air conditioning and a garage ranging in size from 620 to 720 square feet of building area. In addition, six comparables each have one fireplace. The comparables sold from February 2017 to March 2018 for prices ranging from \$293,000 to \$345,000 or from \$83.57 to \$111.64 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$106,406.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,361. The subject's assessment reflects a market value of \$330,596 or \$111.84 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .107 to .222 miles from subject property and within the subject's neighborhood. Board of review comparable #1 is the same property as the appellant's comparable #7. The comparables have sites ranging in size from 10,052 to 12,270 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,600 to 3,196 square feet of living area. The dwellings were constructed in either 2012 or 2014. Each comparable features a basement with one having finished area, central air conditioning, one fireplace and a garage ranging in size from 440 to 720 square feet of building area. The comparables sold from March 2017 to August 2018 for prices ranging from \$305,000 to \$389,000 or from \$111.64 to \$123.50 per square foot of living area, including land. Based on this evidence, the board of review requested the subject'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 no reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparable sales for the Board's consideration where one comparable was common to both parties. The board gave less weight to the appellant's comparable #1 and board of review comparable #2 which differ from the subject in dwelling size.

The Board finds the best evidence of market value to be the eight remaining comparables submitted by the parties, which includes the common comparable. These comparables are similar to the subject in location, dwelling size, design and age, though two of the dwellings have finished basements unlike the subject. The properties sold from February 2017 to August 2018 for prices ranging from \$315,000 to \$389,000 or from \$98.78 to \$123.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$330,596 or \$111.84 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the estimated market

value as reflected by the assessment is supported and no reduction in the subject's assessment 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: October 20, 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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