



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

APPELLANT: Sharen DeRose
DOCKET NO.: 18-00299.001-R-1
PARCEL NO.: 07-18-404-036

The parties of record before the Property Tax Appeal Board are Sharen DeRose, 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: \$38,452
IMPR.: \$115,869
TOTAL: \$154,321

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 3,051 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an enclosed frame porch containing 196 square feet and a 704 square foot garage. The property has a 13,504 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located within .36 of a mile from the subject property. The comparables have sites that range in size from 13,504 to 16,533 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,856 to 3,269 square feet of living area. The dwellings were constructed from 1995 to 2006. Each comparable features a full or partial basement with

three having finished area, central air conditioning, a fireplace and a garage that ranges in size from 667 to 746 square feet of building area. Comparable #5 has a 216 square foot open frame porch. The comparables sold from February 2017 to April 2018 for prices ranging from \$407,500 to \$467,500 or from \$131.88 to \$153.58 per square foot of living area, including land. The appellant provided the Multiple Listing Service sheet associated with the sale of comparable #4 which disclosed the date of sale was April 27, 2018. Based on this evidence, the appellant requested the subject's assessment be reduced to \$145,417 reflecting a market value of approximately \$436,295 when using 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 \$154,321. The subject's assessment reflects a market value of \$466,508 or \$152.90 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 seven comparable sales located within .33 of a mile from the subject property. The comparables have sites that range in size from 10,454 to 16,533 square feet of land area. Board of review comparables #4 and #5 are the same properties as the appellant's comparables #4 and #3, respectively.¹ The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,896 to 3,280 square feet of living area. The dwellings were constructed from 1995 to 1999. Each comparable features a full or partial basement with four having finished area, central air conditioning, one fireplace and a garage that ranges in size from 470 to 903 square feet of building area. Comparable #7 has an enclosed frame porch containing 168 square feet. The comparables sold from May 2016 to June 2018 for prices ranging from \$453,000 to \$508,000 or from \$140.16 to \$172.65 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 record contains 11 suggested comparable sales for the Board's consideration with two comparables common to both parties. The Board gave less weight to the appellant's comparable sales #2, #5 and #6 as each has a finished basement unlike the subject's unfinished basement. The Board gave reduced weight to board of review comparable sales #1, #2, #6 and #7 due to their finished basements and/or sale dates occurring in 2016 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

¹ The Board finds board of review comparable #4/appellant's comparable #4 sold in April 2018 as depicted in the MLS sheet provided by the appellant.

The Board finds the best evidence of market value to be the parties' two common comparable sales, as well as the appellant's comparable sale #1 and board of review comparable sale #3. These four properties sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and features, though none have an enclosed frame porch like the subject. They sold from June 2017 to April 2018 for prices ranging from \$407,500 to \$468,000 or from \$131.88 to \$151.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$466,508 or \$152.90 per square foot of living area, including land, which falls within the overall price range established by the best comparable sales in the record but slightly above the range on a square foot basis. The subject's slightly higher price per square foot appears to be justified given its slightly smaller dwelling size and enclosed porch which is not a feature of any of the comparables. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no reduction in the subject's assessment is warranted.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sharen DeRose, 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