



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

APPELLANT: Sara Downey  
DOCKET NO.: 18-00368.001-R-1  
PARCEL NO.: 12-28-412-005

The parties of record before the Property Tax Appeal Board are Sara Downey, 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:** \$242,748  
**IMPR.:** \$609,235  
**TOTAL:** \$851,983

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 1.75-story dwelling of wood siding exterior construction with 4,506 square feet of living area. The dwelling was constructed in 2014. Features of the home include a basement with finished area, central air conditioning, six fireplaces and an 853 square foot detached garage<sup>1</sup>. The subject property also has a 630 square foot in-ground swimming pool built in 2015. The property has a 32,333 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant through counsel contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis on the three comparable sales located within 0.88 of a mile from the subject property as well as a copy of the Multiple Listing Service (MLS) listing sheet for comparable sale #2. The comparables were improved with two, 1.75-

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<sup>1</sup> The detached garage has a half bathroom, full basement and tunnel to house.

story dwellings and one, 2-story dwelling of wood siding or brick exterior construction that ranged in size from 3,833 to 5,475 square feet of living area. The dwellings were constructed in 2006 or 2012. The comparables have sites ranging in size from 18,169 to 59,953 square feet of land area. Each comparable has a basement with two comparables having finished area, central air conditioning, two to six fireplaces and each comparable has a garage. Appellant's comparable #1 has an attached 624 square foot garage, comparable #2 has a four-car heated garage per MLS sheet and comparable #3 has an attached 479 square foot garage. The comparables sold from March 2016 to August 2017 for prices ranging from \$1,400,000 to \$3,600,000 or from \$365.25 to \$657.53 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$795,980.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$851,983. The subject's assessment reflects a market value of \$2,575,523 or \$571.58 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 property record cards and information on four comparable sales located within .884 of a mile from the subject property. Board of review comparables #1 and #4 were also utilized by the appellant as comparables #2 and #3, respectively. The comparables have sites ranging in size from 17,402 to 59,953 square feet of land area. The comparables were improved with three, 1.75-story dwellings and one, 2-story dwelling with brick or stucco exterior construction that ranged in size from 4,143 to 5,475 square feet of living area. The dwellings were constructed from 2006 to 2017. Each comparable has a basement with two comparables having finished area, central air conditioning, two to six fireplaces and each comparable has a garage. Comparable #1(appellant's comparable #2) has a four-car heated garage per MLS sheet submitted by the appellant. Comparable #2 has an attached 676 square foot garage, comparable #3 has a detached 680 square foot garage with a 408 square foot attic and comparable #4(appellant's comparable #3) has an attached 479 square foot garage. The comparables sold from January 2016 to August 2017 for prices ranging from \$2,250,000 to \$3,600,000 or from \$523.01 to \$675.84 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 five comparable sales for the Board's consideration. The appellant's comparables #2 and #3 are also board of review's comparables #1 and #4, respectively. The Board gave less weight to the board of review comparable #2 based on it being a newly constructed dwelling.

The Board finds the best evidence of market value to be the remaining four comparables which includes the shared comparables. The Board finds that the majority of these sales were sold in 2016. The Board finds these comparables have varying degrees of similarity when compared to the subject in location, age, dwelling size, and features. These four comparables sold for prices ranging from \$1,400,000 to \$3,600,000 or from \$365.25 to \$675.84 per square foot of living area, including land. The Board finds appellant's comparable #1 appears to be an outlier when compared to the remaining sales that have a price per square foot ranging from \$523.01 to \$675.84 per square foot of living area, land included. The subject's assessment reflects a market value of \$2,575,523 or \$571.58 per square foot of living area, including land, which falls 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 Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds 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:

December 15, 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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