



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

APPELLANT: Deborah Gallagher
DOCKET NO.: 18-00381.001-R-1
PARCEL NO.: 12-20-412-039

The parties of record before the Property Tax Appeal Board are Deborah Gallagher, 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: \$94,858
IMPR.: \$340,877
TOTAL: \$435,735

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 2-story dwelling with wood siding exterior construction containing 6,392 square feet of living area. The dwelling was built in 1991. Features of the home include an unfinished basement, central air conditioning, three fireplaces, and two attached garages totaling 1,166 square feet of building area. The property has a 41,389-square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from .09 of a mile to 2.19 miles from the subject with one comparable being in the same assessment neighborhood code as the subject property. The comparable properties have sites ranging in size from 47,430 to 55,836 square feet of land area and are improved with a 2-story, a 1.75-story, and a 1.5-story dwellings with brick exterior construction that range in size from 4,765 to 6,051 square feet of living area.

The dwellings were built from 1969 to 1991. Each comparable has a partially finished basement, central air conditioning, two or three fireplaces, and an attached garage ranging in size from 792 to 1,144 square feet of building area. The comparables sold from March 2016 to August 2017 for prices ranging from \$785,000 to \$1,715,000 or from \$164.74 to \$283.42 per square foot of living area, including land. Appellant's counsel also submitted an aerial map depicting the subject property backing up to railroad tracks. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$370,699.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$435,735. The subject's assessment reflects a market value of \$1,317,216 or \$206.07 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 three comparable sales located from .065 of a mile to 2.194 miles from the subject with two properties being in the same assessment neighborhood code as the subject property. The board of review comparable #3 was also submitted by the appellant as comparable #3. The comparable properties have lots ranging in size from 42,719 to 44,533 square feet of land area and are improved with a 1.75-story and two, 2-story dwellings of brick exterior construction that range in size from 4,276 to 6,051 square feet of living area. The dwellings were built from 1986 to 2017. Each dwelling has a basement with one being partially finished. Each home also has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 1,034 to 1,144 square feet of building area. The comparables sold from March 2016 to July 2017 for prices ranging from \$1,250,000 to \$1,715,000 or from \$222.14 to \$304.02 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each of its comparables. The board of review noted that comparables #1 and #2 are located in the subject's "Bath & Tennis" neighborhood. Based on this evidence, the board of review requested the 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 record contains a total of five comparable sales submitted by the parties including one common comparable. The Board finds that none of the parties' comparables are particularly similar to the subject in all relevant aspects as they each differ from the subject in either being older in age, dated sale, smaller dwelling size, location outside of the subject's neighborhood, and/or dissimilar partially finished basement when compared to the subject. The parties' comparables sold from March 2016 to August 2017 for prices ranging from \$785,000 to \$1,715,000 or from \$164.74 to \$304.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,317,216 or \$206.07 per square foot of living

area, including land, which is within the range established by the comparable sales in this record. The subject's estimated market value appears to be supported in particular by board of review comparable #1 which is most similar in location, design, and features to the subject dwelling and presented sale price of \$1,250,000 or \$222.14 per square foot of living area, including land. The subject's higher market value of \$1,317,216 is logical, however, given its larger 6,392-square foot dwelling, compared to board of review's comparable #1 which has 5,627 square feet of living area. After considering adjustments to the comparables for differences from the subject, the Board finds that the appellant did not prove by preponderance of evidence that the subject is overvalued and, therefore, 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:

November 17, 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

Deborah Gallagher, 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