



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

APPELLANT: Barb Gick  
DOCKET NO.: 18-00521.001-R-1  
PARCEL NO.: 10-19-306-025

The parties of record before the Property Tax Appeal Board are Barb Gick, 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:** \$30,879  
**IMPR.:** \$105,441  
**TOTAL:** \$136,320

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 3,177 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 682 square foot garage. The property has a 37,461 square foot site and is located in Wauconda, Fremont 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 .18 of a mile to 1.25 miles from the subject property, with comparable #1 being located in the subject's subdivision. The comparables have sites ranging in size from 19,593 to 81,022 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 2,979 to 3,248 square feet of living area. The dwellings were constructed in either

1987 or 1992. Each comparable features a basement with finished area and one having a walkout design, central air conditioning,<sup>1</sup> one or two fireplaces and a garage that ranges in size from 759 to 1,058 square feet of building area. Comparables #1 and #2 each have an inground swimming pool containing 760 and 900 square feet, respectively. The comparables sold in either March or June 2017 for prices ranging from \$380,000 to \$420,000 or from \$127.56 to \$129.31 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$127,067.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,320. The subject's assessment reflects a market value of \$412,092 or \$129.71 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 a grid analysis and property record cards of the same three comparables provided by the appellant. 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 three comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject in site size, location and/or features, though they are similar to the subject in dwelling size, design and age. They sold in March and June 2017 for prices ranging from \$380,000 to \$420,000 or from \$127.56 to \$129.31 per square foot of living area, including land. Comparables #2 and #3 are located more than one mile from the subject, each has a slightly older dwelling and significantly larger site size when compared to the subject with comparable #2 also having an inground swimming pool unlike the subject. On this limited record, the Board gives most weight to comparable #1 which is located in the same subdivision as the subject and is most similar in age, though it has a significantly smaller site, larger garage and inground swimming pool. This property sold for \$420,000 or \$129.31 per square foot of living area, land included. The subject's assessment reflects a market value of \$412,092 or \$129.71 per square foot of living area, land included. 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 warranted.

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<sup>1</sup> Appellant's counsel provided the Multiple Listing Service (MLS) sheet associated with the sale of appellant's comparable #1 which described the dwelling as having central air conditioning.

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: September 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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