



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

APPELLANT: Nora Murphy  
DOCKET NO.: 18-00530.001-R-1  
PARCEL NO.: 06-36-106-006

The parties of record before the Property Tax Appeal Board are Nora Murphy, 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:** \$21,009  
**IMPR.:** \$93,503  
**TOTAL:** \$114,512

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 vinyl siding exterior construction with 2,808 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 752 square foot garage. The property has a 10,000 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven comparable sales located from .08 to .49 of a mile from the subject property, as comparables #2 and #8 are the same property. The comparables have sites ranging in size from 8,540 to 16,686 square feet of land area. The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 2,448 to 3,106 square feet of living area. The dwellings were constructed in either 1992 or 1993. Each

comparable features a basement with three having finished area,<sup>1</sup> central air conditioning and a garage ranging in size from 420 to 620 square feet of land area. In addition, six comparables each have one or two fireplaces. The comparables sold from December 2016 to September 2017 for prices ranging from \$253,000 to \$330,000 or from \$95.41 to \$118.83 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$104,822.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,512. The subject's assessment reflects a market value of \$346,167 or \$123.28 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 six comparable sales located from approximately .08 to .46 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #1. The comparables have sites ranging in size from 9,095 to 20,908 square feet of land area. The comparables were improved with two-story dwellings of vinyl or wood siding exterior construction ranging in size from 2,527 to 3,180 square feet of living area. The dwellings were constructed from 1993 to 1999. The comparables each feature a basement with two having finished area, central air conditioning, one fireplace and a garage ranging in size from 462 to 792 square feet of building area. The comparables sold from July 2017 to July 2018 for prices ranging from \$310,000 to \$440,000 or from \$115.59 to \$144.29 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 twelve suggested comparable sales for the Board's consideration, with one comparable common to both parties. The Board gave less weight to the parties' common comparable, the appellant's comparables #2, #5 and #6, along with board of review comparables #5 and #6 which differ from the subject in site size, dwelling size and/or have finished basements.

The Board finds the best evidence of market value to be the appellant's comparables #3, #4 and #7, along with board of review comparables #2, #3 and #4. These six properties are similar to

---

<sup>1</sup> The appellant provided Multiple Listing Service (MLS) sheets associated with the sales of comparables #5 and #6. The MLS sheets disclosed comparable #5 has finished basement area and comparable #6 was reportedly rehabbed in 2016.

the subject in location, site size, dwelling size, design, age and features. They sold from April 2017 to July 2018 for prices ranging from \$289,000 to \$360,000 or from \$95.41 to \$142.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$346,167 or \$123.28 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 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: 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

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

APPELLANT

Nora Murphy, 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