



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

APPELLANT: Betty Slobe  
DOCKET NO.: 18-00554.001-R-1  
PARCEL NO.: 07-30-211-005

The parties of record before the Property Tax Appeal Board are Betty Slobe, 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:** \$16,191  
**IMPR.:** \$64,109  
**TOTAL:** \$80,300

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 1.0-story dwelling of brick exterior construction with 1,639 square feet of living area. The dwelling was constructed in 1973. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 552 square foot garage. The property has a waterfront site on Valley Lake of 10,626 square feet and is located in Grayslake, Warren 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 2.07 to 3.76 miles from the subject property. The properties are improved with a 1.0-story and two, 1.5-story attached townhomes of wood siding exterior construction that have either 1,376 or 2,126 square feet of

living area.<sup>1</sup> No site sizes were provided for comparable sales. The homes were built from 1988 to 1998. Each comparable has a finished basement, central air conditioning, one fireplace and a garage with 400 or 440 square feet of building area. The comparables sold from April 2016 to September 2017 for prices ranging from \$185,000 to \$260,000 or from \$108.18 to \$134.45 per square foot of living area, land included. The appellant's counsel noted that comparable #1 and #2 had waterfront lots, that each of the three comparables were newer dwellings than the subject and that comparables #2 and #3 had "vastly superior quality grade." Based on this evidence, the appellant requested the subject's assessment be reduced to \$68,831.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,300. The subject's assessment reflects a market value of \$242,745 or \$148.11 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 a memorandum addressing the appellant's comparable sales, the board of review asserted that all of the appellant's comparable sales are attached, townhomes dissimilar to the subject which is a detached single family dwelling. The board of review indicated that three of their four comparable sales were located on the subject's Valley Lake and one is channel front property on nearby Gages Lake. Additionally, the board of review stated that due to a lack of recent sales, two of their four comparable sales occurred in 2016.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and four comparable sales located within approximately 0.55 of a mile from the subject property. The comparables have sites that range in size from 9,000 to 10,500 square feet of land area with water views and are improved with 1.0-story, 2.0-story, tri-level and split-level detached single-family dwellings of wood siding exterior construction that range in size from 1,008 to 1,787 square feet of living area, land included. The homes were built from 1956 to 1978. Comparable #2 has a basement with finished area; comparable #4 has a crawl space foundation; and comparables #1 and #3 have finished lower levels, with comparable #3 also having an unfinished basement. Each comparable has central air conditioning and a garage ranging in size from 288 to 500 square feet of building area. Three comparables each have one fireplace. The comparables sold from February 2016 to April 2017 for prices ranging from \$155,000 to \$372,000 or from \$128.66 to \$208.17 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's 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

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<sup>1</sup> Some details regarding the features of the appellant's comparable sales was supplemented by information submitted by the board of review.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparables for the Board's consideration. The Board gave less weight to the appellant's comparables which were identified as attached/townhome style dwellings dissimilar to the subject's single family detached styling. The Board gave less weight to board of review comparable #4 which seems like an outlier with its much higher sale price relative to other comparables in the record.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3 which have varying degrees of similarity to the subject in age and design but are similar in location and site size and have sale dates more proximate to the assessment date at issue. The Board acknowledges the board of review's comments regarding the lack of recent lake sales in the subject's market but notes that these three comparable are all located on Valley Lake, as is the subject. These comparables sold from February 2016 to April 2017 for prices ranging from of \$155,000 to \$202,000 or from \$128.66 to \$174.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$242,745 or \$148.11 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, and given the subject's larger dwelling size, newer age, larger finished basement area and larger garage, 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: 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

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