



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

APPELLANT: Audra Hoyer  
DOCKET NO.: 18-00598.001-R-1  
PARCEL NO.: 06-25-106-048

The parties of record before the Property Tax Appeal Board are Audra Hoyer, 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:** \$9,648  
**IMPR.:** \$47,416  
**TOTAL:** \$57,064

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 4,834-square foot site improved with a two-story dwelling with vinyl siding exterior containing 1,508 square feet of living area. The dwelling was constructed in 1994. Features of the home include a crawl space foundation, central air conditioning, and an attached garage with 240 square feet of building area. The property 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 ten comparable sales located from .05 to .42 of a mile from the subject and within the same neighborhood code as assigned to the subject property by the local assessor. The comparables are improved with two-story dwellings with vinyl siding exteriors ranging in size from 1,436 to 1,750 square feet of living area. The homes were built in 1991 or 1996. Each property has central air conditioning and an attached garage ranging in size

from 236 to 460 square feet of building area. Five comparables each have one fireplace. These properties have sites ranging in size from 4,242 to 10,884 square feet of land area. The comparables sold from September 2016 to November 2017 for prices ranging from \$135,000 to \$179,400 or from \$83.96 to \$118.03 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$52,272.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,064. The subject's assessment reflects a market value of \$172,503 or \$114.39 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 seven comparable sales located from .098 to .254 of a mile from the subject and within the same neighborhood code as assigned to the subject property by the local assessor.<sup>1</sup> The board of review comparables #1 and #2 were also submitted by the appellant as comparables sales #9 and #10, respectively. The comparable properties are improved with two-story dwellings with vinyl siding ranging in size from 1,520 to 1,608 square feet of living area. The homes were built in 1994 and 1996. Four homes each feature a basement with two having finished area. Each property has central air conditioning and a garage ranging in size from 236 to 400 square feet of building area. Three comparables each have one fireplace. These properties have sites ranging in size from 4,300 to 10,884 square feet of land area. The comparables sold from October 2016 to June 2018 for prices ranging from \$175,000 to \$249,000 or from \$114.00 to \$157.69 per square foot of living area, including land. The board of review submission also includes a copy of the property record cards for the subject and each of its comparables. 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 a reduction in the subject's assessment is not warranted.

The record contains fifteen comparables submitted by the parties to support their respective positions with two being common sales. The Board gave less weight to board of review comparables #4, #5, #6, and #7 based on these properties each having a basement which is a superior feature compared to the subject's crawl space foundation. The Board also gave less weight to appellant's comparable #8 based on its sale date in September 2016 which is less proximate in time to the subject's January 1, 2018 assessment date at issue and, therefore, less likely to be reflective of the subject's market value as of that date.

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<sup>1</sup> The Board has renumbered the second set of board of review comparables as #5 through #7 for clarity.

The Board finds the best evidence of market value to be the remaining ten comparables which includes the parties' two common sales. These properties are similar to the subject in location, style, size, age and features with the exception that five comparables each have one fireplace while the subject property has no fireplace. The comparables sold from March 2017 to June 2018 for prices ranging from \$135,000 to \$197,000 or from \$83.96 to \$122.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$172,503 or \$114.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds the assessment of the subject property as established by the board of review is correct and no reduction in the 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: 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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COUNTY

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