



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

APPELLANT: Elizabeth Garnier
DOCKET NO.: 18-00625.001-R-1
PARCEL NO.: 06-01-202-033

The parties of record before the Property Tax Appeal Board are Elizabeth Garnier, 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: \$19,229
IMPR.: \$92,093
TOTAL: \$111,322

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 and face brick exterior construction with 3,094 square feet of living area. The dwelling was built in 2000. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a three-bay garage with 725 square feet of building area. The property has a 10,019 square foot site and is located in Lindenhurst, Lake Villa 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 improved with two story dwellings with wood siding exteriors that range in size from 2,648 to 3,506 square feet of living area. The dwellings were built from 1999 to 2001. Nine of the comparables have some face brick. Each comparable has a basement with six having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 462 to 804 square feet of building area.

These properties have sites ranging from 9,148 to 13,068 square feet of land area. The comparables are located within the same neighborhood as the subject and within .15 of a mile of the subject property. The sales occurred from June 2017 to April 2018 for prices ranging from \$285,000 to \$380,000 or from \$87.25 to \$121.72 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$105,186.

The board of review submitted its "Board of Review Notes on Appeal" disclosing it had reduced the subject's total assessment to \$111,322. The subject's assessment reflects a market value of \$336,524 or \$108.77 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 four comparable sales with comparables #1, #3 and #4 being the same properties as appellant's comparables #7, #8 and #10, respectively. Board of review comparable #2 is improved with a two-story dwelling with wood siding containing 3,122 square feet of living area. The dwelling was built in 2000 with features that include a basement that is partially finished, central air conditioning, one fireplace and a 725 square foot attached garage. The comparable has a 11,326 square foot site and is located in the same subdivision as the subject property and within approximately .10 mile of the subject. This property sold in July 2018 for a price of \$400,000 or \$128.12 per square foot of living area, including land. 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 eleven comparables submitted by the parties to support their respective positions with three comparables being common. The comparables were similar to the subject in location, style, age, general features and land area. The Board finds that seven of the properties would require upward adjustments for unfinished and/or smaller basements when compared to the subject property. Additionally, the Board finds that four comparables would require upward adjustments because of smaller garages relative to the subject property. Overall, the Board finds the comparables most similar to the subject in all attributes to be appellant's comparables #5, #6, #8 and #10, as well as board of review comparable #2, #3 and #4, which includes two common sales. These five comparables sold for prices ranging from \$325,000 to \$400,000 or from \$101.35 to \$128.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$336,524 or \$108.77 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 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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