



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

APPELLANT: Barbara Meese  
DOCKET NO.: 18-02280.001-R-1  
PARCEL NO.: 13-02-319-007

The parties of record before the Property Tax Appeal Board are Barbara Meese, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$59,595  
**IMPR.:** \$102,055  
**TOTAL:** \$161,650

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 wood-sided dwelling with 2,986 square feet of living area. The dwelling was constructed in 1967 and features a basement with finished area, central air conditioning, two fireplaces and a 535-square foot garage. The property has a 30,056 square foot lakefront site and is located in Tower Lakes, Cuba Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales of properties located within .73 of a mile from the subject. The dwellings were built from 1968 to 1977 and consist of two-story brick or wood-sided single-family dwellings. The houses range in size from 2,480 to 3,278 square feet of living area and are situated on sites ranging in size from 35,789 to 48,424 square feet of land area. The dwellings each have a basement with finished area, central air-conditioning, one or two fireplaces, and a garage ranging in size from 550 to 638 square feet of building area. The comparables sold from June to December 2017 for prices ranging from \$300,000 to \$385,000 or

from \$116.32 to \$145.49 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$116,890, which reflects a market value of approximately \$350,705 or \$117.45 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,650. The subject's assessment reflects a market value of approximately \$488,664 or \$163.65 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 response to appellant's evidence, the board of review argued that appellant's comparable #2 was purchased through foreclosure and appellant's comparable #3 was not advertised for sale on the Multiple Listing Service.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards containing information on the subject and three comparable sales. The properties are located from .136 of a mile to 1.933 miles from the subject. The dwellings consist of two-story brick or wood-sided single-family dwellings situated on sites containing from 21,755 to 76,242 square feet of land area. The homes were built from 1958 to 1975 and range in size from 2,738 to 3,060 square feet of living area. The comparables each have a basement with finished area, central air conditioning, two fireplaces, and a garage containing 504 or 576 square feet of building area. Comparable #1 has a 600-square foot inground swimming pool. The comparables sold from May 2016 to June 2018 for prices ranging from \$470,000 to \$607,500 or from \$171.66 to \$201.96 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **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.

To support their respective positions before the Property Tax Appeal Board, the parties submitted a total of six comparable sales with varying degrees of similarity to the subject. The Board gave less weight to appellant's comparables #2 and #3 which are both smaller dwellings when compared to the subject and to board of review comparables #2 and #3 as comparable #2's lot is over twice the size of the subject's and comparable #3 is located almost two miles distant from the subject.

The Board finds that appellant's comparable #1 and board of review comparable #1 were the best comparables submitted in the record and were similar to the subject in location, design, size and most features. These comparables sold in July 2017 and June 2018 for \$385,000 and

\$470,000 or \$117.45 and \$171.66 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$488,664 or \$163.65 per square foot of living area, land included, which is supported by the best comparable sales submitted for the Board's consideration on a per square foot basis and also based on the subject's superior lakefront location. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value is supported and a reduction in the subject's assessment is not 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: January 19, 2021



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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APPELLANT

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COUNTY

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