



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

APPELLANT: Beverly Roth
DOCKET NO.: 18-03043.001-R-1
PARCEL NO.: 16-28-312-035

The parties of record before the Property Tax Appeal Board are Beverly Roth, 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: \$52,578
IMPR.: \$79,076
TOTAL: \$131,654

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 one-story dwelling of brick exterior construction with 1,839 square feet of living area. The dwelling was constructed in 1956. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 288 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.44 of a mile from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,654 to 2,068 square feet of living area. The homes were built from 1926 to 1975. Each comparable has a basement, three with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 308 to 609 square feet of building area. The comparables sold from August 2017 to June 2018 for prices

ranging from \$255,000 to \$479,000 or from \$142.70 to \$278.97 per square foot of living area, land included.

The appellant's counsel submitted the Multiple Listing Service (MLS) sheet on their comparable #6 which describes the property as "completely remodeled" including an addition in 2012. Based on this evidence, the appellant requested the subject's assessment be reduced to \$115,845.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,654. The subject's assessment reflects a market value of \$397,987 or \$216.41 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 located within 0.25 of a mile from the subject property. Board of review's comparables #1, #2 and #3 are the same as the appellant's comparables #6, #5 and #4, respectively. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,717 to 1,966 square feet of living area. The homes were built from 1953 to 1975. Three of the comparables have a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 308 to 528 square feet of building area. The comparables sold from August 2017 to August 2018 for prices ranging from \$385,000 to \$479,000 or from \$211.77 to \$278.97 per square foot of living area, land included.

The board of review submitted Multiple Listing Service (MLS) sheets on the sales associated with the appellant's comparables #1, #2 and #3. The MLS sheets describe comparable #1 as a short sale, priced below market and being sold in "as is" condition, comparable #2 as a "complete rehab or tear down and rebuild" and comparable #3 as an estate sale which sold above list price after only one day on the market. 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 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 seven comparables for the Board's consideration as three comparables were common to both parties. The Board gave less weight to the appellant's comparables #1 and #2 based on descriptions in the MLS sheets which suggest the dwelling conditions to be inferior when compared to the subject. The Board gave less weight to the common appellant comparable #5/board of review #2 due to dissimilar age when compared to the subject. The Board gave less weight to the board of review comparable #4 which has no basement compared to the subject's finished basement.

The Board finds the best evidence of market value to be the remaining four comparables which are similar to the subject in location, age, design, dwelling size and most features. These comparables sold from September 2017 to May 2018 for prices ranging from \$367,000 to \$479,000 or from \$177.47 to \$278.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$397,987 or \$216.41 per square foot of living area, including land, which falls within the values established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, 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:

February 16, 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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