



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

APPELLANT: Dennis B. & Sandra J. Meulemans
DOCKET NO.: 19-02614.001-R-1
PARCEL NO.: 16-07-206-006

The parties of record before the Property Tax Appeal Board are Dennis B. & Sandra J. Meulemans, the appellants 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: \$87,226
IMPR.: \$204,411
TOTAL: \$291,637

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2019 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 brick exterior construction with 3,500 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a three-car garage with 782 square feet of building area. The property has an approximately 20,064 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted property record cards and a grid analysis of the subject and four comparable properties located within the subject's neighborhood code. The comparables have sites that range in size from 22,195 to 27,560 square feet of land area. The comparables are improved with a 1.75-story dwelling and three, 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,754 to 4,554 square feet of living area. The dwellings were built from 1989 to 1992. The property record cards depicted two comparables with concrete slab

foundations and two comparables with finished basements. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 682 to 936 square feet of building area. The properties sold from May 2018 to May 2019 for prices ranging from \$842,500 to \$1,100,000 or from \$187.75 to \$293.02 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$256,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$291,637. The subject's assessment reflects a market value of \$886,704 or \$253.34 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted comments with respect to the appellants' comparables. The board of review stated that the appellants' comparable sales bracket the subject's estimated market value. The board of review also submitted property record cards and a grid analysis of the subject and five comparable properties located within the subject's neighborhood code. Board of review comparable #4 is a duplicate of appellants' comparable #4. Four of the comparables have sites that range in size from 21,190 to 23,050 square feet of land area. The comparables are improved with a 1-story-dwelling, a 1.75-story dwelling and three, 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,396 to 3,958 square feet of living area. The dwellings were built from 1989 to 1991. Four comparables have concrete slab foundations and one comparable has a finished basement. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 705 to 1,002 square feet of building area. The properties sold from December 2016 to November 2019 for prices ranging from \$850,000 to \$1,100,000 or from \$219.30 to \$297.41 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be sustained.

In written rebuttal, the appellants argued that two of the board of review comparables represent older sales and two of the comparables represent sales substantially after January 1, 2019. The appellants also asserted that appellants comparable #4/board of review comparable #4 was deemed to be an outlier by the local assessor but was included in an effort to provide full disclosure. The appellants contend their submission included four sales with an indicated range of sales prices per square foot of \$187.75 to \$293.02 and by excluding the low and high sales as outliers, the average sales price per square foot is \$210.00. The appellants reiterated their requested assessment of \$256,667 for the subject property, which would calculate to a market value of \$220.00 per square foot of living area, slightly higher than the average.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration, as one comparable was common to both parties. The Board gives less weight to the appellants' comparables #2 and #3 due to their considerably larger dwelling sizes when compared to the subject dwelling. The Board give reduced weight to board of review comparables #1 and #5 as the sales occurred in 2016 and 2017 which are dated and less likely to reflect the subject's market value as of the January 1, 2019 assessment date. Furthermore, board of review comparable #1 is a dissimilar one-story design when compared to the subject's two-story design.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #4, which includes the parties' common comparable, as well as board of review comparable sales #2 and #3. These comparables are relatively similar to the subject in location, dwelling size, design and age. However, three of the comparables have concrete slab foundations, unlike the subject's finished basement, suggesting an upward adjustment would be required to these comparables to make them more equivalent to the subject. The comparables sold from May 2018 to November 2019 for prices ranging from \$842,500 to \$1,100,000 or from \$210.73 to \$293.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$886,704 or \$253.34 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported. 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: June 8, 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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