



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

APPELLANT: Kathryn Wysong
DOCKET NO.: 19-02840.001-R-1
PARCEL NO.: 15-06-401-031

The parties of record before the Property Tax Appeal Board are Kathryn Wysong, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$32,517
IMPR.: \$106,180
TOTAL: \$138,697

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 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 frame construction with 2,643 square feet of living area. The dwelling was built in 1992. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 497 square feet of building area. The property has a 9,191 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings with wood siding exteriors ranging in size from 2,396 to 3,227 square feet of living area. The homes were built from 1989 to 1993. Each property has a basement with finished area, central air conditioning, and an attached garage ranging in size from 448 to 561 square feet of building area. Four comparables have one fireplace. The comparables have sites ranging in size from

7,520 to 12,300 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from April 2018 to September 2019 for prices ranging from \$343,000 to \$480,000 or from \$134.32 to \$153.61 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$132,987.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,697. The subject's assessment reflects a market value of \$421,700 or \$159.55 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 information on ten comparable sales improved with two-story dwellings of frame construction ranging in size from 2,474 to 2,713 square feet of living area. The homes were built from 1989 to 1993. Each property has a basement with six having finished area, central air conditioning, and an attached garage ranging in size from 420 to 497 square feet of building area. Nine comparables have one fireplace. The comparables have sites ranging in size from 8,484 to 14,281 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from March 2018 to March 2020 for prices ranging from \$405,000 to \$495,000 or from \$157.03 to \$187.95 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 parties submitted information on fifteen comparable sales to support their respective positions. The comparables are similar to the subject property in location, age, style and features with exception that eleven of the comparables have finished basement area, superior to the subject's unfinished basement, suggesting a downward adjustment would be appropriate to make the comparables more similar to the subject property. Of the fifteen comparables, the Board gives less weight to appellant's comparable #2 due to the fact this home is approximately 22% larger than the subject dwelling, and not as similar to the subject in size as the remaining comparables. The Board gives less weight to board of review comparable #4 as this property sold in March 2020, approximately 15 months after the assessment date, and not as proximate in time to January 1, 2019 as the remaining sales. The thirteen remaining sales sold for prices ranging from \$343,000 to \$495,000 or from \$134.42 to \$187.95 per square foot of living area, including land. The three comparables that have an unfinished basement like the subject are board of review comparable #5, #7 and #10, which sold from March 2018 to August 2019 for a prices ranging from of \$410,000 to \$495,000 or from \$157.03 to \$182.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$421,700 or \$159.55 per square foot of living area, including land, which is within the range established by

the best comparable sales in this record and well supported by the comparables with unfinished basements, similar to the subject property. 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kathryn Wysong, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085