



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

APPELLANT: Patricia S. Sayre
DOCKET NO.: 19-03558.001-R-1
PARCEL NO.: 14-33-405-007

The parties of record before the Property Tax Appeal Board are Patricia S. Sayre, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$30,854
IMPR.: \$124,896
TOTAL: \$155,750

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 is improved with a two-story dwelling of brick construction with 3,362 square feet of living area. The dwelling was built in 1977. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached three-car garage with 714 square feet of building area. The property has a 30,734 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of brick exterior construction ranging in size from 3,057 to 3,325 square feet of living area. Each home was built in 1976. Each property has an unfinished basement, central air conditioning, one fireplace and an attached garage with either 725 or 754 square feet of building area. The comparables have the same assessment neighborhood code as the subject with sites ranging in size from 29,603 to 37,014 square feet of land area. The sales occurred from September 2016 to

September 2019 for prices ranging from \$419,000 to \$450,000 or from \$127.09 to \$145.47 per square foot of living area, including land. The appellant indicated that comparable #1 was a current sale of an updated identical model as the subject property. She described this property as having a brick paver driveway, wrought iron fence, three-season gazebo, outdoor brick fireplace, backup generator, professionally installed planetarium, new septic system and a high efficiency HVAC system. The appellant requested the subject's assessment be reduced to \$146,652.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,083. The subject's assessment reflects a market value of \$511,046 or \$152.01 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 five comparable sales improved with two-story dwellings of frame, brick or brick and frame construction ranging in size from 2,934 to 3,456 square feet of living area. The homes were built in 1976 or 1978. Each property has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 484 to 851 square feet of building area. The comparables have sites ranging in size from 22,308 to 53,088 square feet of land area. The comparables are located from .23 to 1.81 miles from the subject property with comparables #1 and #2 having the same neighborhood code as the subject property. The comparables sold from February 2018 to September 2019 for prices ranging from \$445,000 to \$525,000 or from \$145.28 to \$167.69 per square foot of living area, including land. Board of review comparable #1 is the same property as appellant's comparable sale #2.

In rebuttal the appellant asserted that board of review comparables #1 and #2 had larger lots with a more desirable location. She also contends each of these comparables have had renovations and/or remodeling while the subject dwelling has not. She further asserted that board of review comparables #3 through #5 are not comparable because they are not located in her neighborhood. The appellant contends that comparables #3 and #4 are located in the more desirable "Squires" neighborhood code with larger lots and comparable #5 is in a more desirable Barrington school district.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 as well as board of review comparables #1 and #2, which includes a common sale. These comparables are most similar to the subject in location and sold most proximate in time to the assessment date at issue. The comparables have sites similar to the subject in size as well as being improved with homes similar to the subject in age, style, size, and features. These

properties sold from February 2018 to September 2019 for prices ranging from \$419,000 to \$479,000 or from \$127.09 to \$145.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$511,046 or \$152.01 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board gives less weight to appellant's comparables #3 and #4 due to the sale dates not being as proximate in time to the assessment date as the best comparables. Less weight is given board of review comparables #3, #4 and #5 due to differences from the subject in location, each being located more than one mile from the subject with a different assessment neighborhood code than the subject. Additionally, board of review comparables #3 and #4 have significantly larger sites than the subject property. Based on this evidence the Board finds a reduction in the subject's assessment is 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: November 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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