



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

APPELLANT: Janice A. Fromm  
DOCKET NO.: 19-04040.001-R-1  
PARCEL NO.: 14-22-106-006

The parties of record before the Property Tax Appeal Board are Janice A. Fromm, the appellant, by attorney Joan Vasquez, of Property Tax Appeals, LLC in Palatine; 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:** \$54,827  
**IMPR.:** \$184,666  
**TOTAL:** \$239,493

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 brick single-family dwelling built in 1992. The dwelling contains 3,894 square feet of living area and features an unfinished full basement, central air-conditioning, one fireplace, three full bathrooms, a patio and a deck, and a 783-square foot attached garage. The dwelling is situated on a 81,790 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located from .43 of a mile to 2.2 miles from the subject, one of which has the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of brick exterior construction that range in size from 3,405 to 4,635 square feet of living area. The comparables were built from 1990 to 1996 and are situated on lots ranging in size from 18,840 to 96,810 square feet of land area. According to the grid

analysis, the comparables each have a full basement, one with finished area, however, according to listing sheets submitted by the appellant, comparable #1 features a basement recreation room with a wet bar, a full bath and two additional rooms; comparable #2 has a full finished basement with nearly 2,000 additional square feet of living space, including a second kitchen and full bathroom; comparable #3 has a fifth bedroom in the walkout basement; and comparable #4 has a recreation room, storage room and full-sized updated laundry room in its basement. The comparables each have central air conditioning, one to three fireplaces, a deck or patio, and a 3-car garage containing 704 to 864 square feet of building area. The comparables have either 2½ or 4½ bathrooms. Comparable #2 has an inground swimming pool. The comparables sold from May 2018 to September 2019 for prices ranging from \$548,000 to \$579,900 or from \$125.11 to \$160.94 per square foot of living area, land included. Based on the above evidence, the appellant requested a reduction in the subject's assessment to \$188,315 which equates to a market value of approximately \$572,560 or \$147.04 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$239,493. The subject's assessment reflects a market value of approximately \$728,164 or \$187.00 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 response to appellant's evidence, the board of review submitted a grid analysis and property record cards for the appellant's comparables, along with a map showing that appellant's comparable #1, being the only one of appellant's comparable sales with the same neighborhood code as the subject property, is located on a busy road. The property record card shows there has been a land adjustment for this traffic influence.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on the subject and on four comparable sales located within .21 of a mile from the subject which each have the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of brick or frame exterior construction that range in size from 3,613 to 4,101 square feet of living area. The comparables were built from 1993 to 1997 and are situated on lots ranging in size from 43,034 to 96,711 square feet of land area. According to the grid analysis, the dwellings each have an unfinished full basement, however, the listing sheet submitted by the board of review for its comparable #4 states that it has a full finished basement with "work out room, movie & more!" The comparables each have central air-conditioning, one or two fireplaces, a deck and/or a patio, and a garage ranging in size from 712 to 1,057 square feet of building area. The comparables have either 3½ or 4½ bathrooms. The comparables sold from June 2017 to July 2020 for prices ranging from \$710,000 to \$845,000 or from \$189.30 to \$210.13 per square foot of living area, land included. 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.

The parties submitted a total of eight comparable sales. The Board gives less weight to appellant's comparables #2 through #4, each of which is located in a different neighborhood code than the subject and two of which are located over one mile distant therefrom. The Board also gives less weight to board of review comparables #3 and #4 as their sales occurred 18 and 19 months distant from the January 1, 2019 assessment date at issue.

The Board finds that the remaining three comparables were the best comparables submitted in the record in terms of location, design, dwelling size, and most features, although both board of review comparables have much smaller lots compared to the subject, requiring upward adjustments to make them more similar to the subject property. These three comparables sold in November 2017 and May 2018 for prices ranging from \$558,000 to \$845,000 or from \$145.58 to \$206.05 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$728,164 or \$187.00 per square foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value appears to be supported and no reduction in the subject's assessment is 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: December 21, 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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