



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

APPELLANTS: Kenneth & Norma Wolters
DOCKET NO.: 19-04041.001-R-1
PARCEL NO.: 14-22-403-008

The parties of record before the Property Tax Appeal Board are Kenneth & Norma Wolters, the appellants, 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: \$49,212
IMPR.: \$185,071
TOTAL: \$234,283

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 and frame exterior construction with 3,849 square feet of living area. The dwelling was constructed in 1997 and is approximately 23 years old. Features include an unfinished basement, central air conditioning, two fireplaces, and a 782 square foot three-car garage. The subject property has approximately a 60,450 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located from .48 to .81 of a mile from the subject, none of which are located within the subject's neighborhood code. The comparables consist of two-story dwellings of brick or wood siding exterior construction that range in age from 19 to 25 years old. The dwellings range in size from 3,770 to 4,104 square feet of living area and are situated on sites that range in size from 18,920 to 22,540 square feet of land area.

The comparables have basements, with three having finished area.¹ Other features of each comparable include central air conditioning, one or two fireplaces, and a three-car garage. The comparables sold from May to September 2019 for prices ranging from \$604,500 to \$625,000 or from \$73.84 to \$87.10 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$234,283. The subject's assessment reflects an estimated market value of \$712,323 or \$185.07 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In response to the appeal, the board of review noted the appellants' comparables are not located within the subject's neighborhood.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within the same neighborhood code as the subject and .11 to .40 of a mile from the subject. The comparables consist of two-story dwellings of brick or frame exterior construction that were built from 1993 to 1997. The dwellings range in size from 3,613 to 4,101 square feet of living area and are situated on sites ranging in size from 43,034 to 96,711 square feet of land area. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 712 to 1,057 square feet of building area. The comparables sold from June 2017 to July 2020 for prices ranging from \$725,000 to \$845,000 or from \$189.30 to \$210.13 per square foot of living area, including land. The board of review submitted a MLS sheet for comparable #4. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The record contains nine comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables which are located in different neighborhoods on considerably smaller sites when compared to the subject. The Board also gave less weight to board of review comparables #1 and #4 as they sold in June 2017 and July 2018 which are less proximate in time to the January 1, 2019 assessment date as the other sales in the record and less likely to be reflective of market value.

The Board finds the best evidence of the market value to be board of review comparable sales #2 and #3. Although one comparable is a slightly dated sale, these comparables overall are most

¹ The appellants submitted Multiple Listing Service (MLS) Sheets associated with each sale. The MLS sheets for comparables #1, #3 and #4 depict finished basements.

similar to the subject in location, age, lot size, dwelling size and features. However, each comparable lacks an inground swimming pool, a feature of the subject. These comparables sold in May 2018 and November 2017 for prices \$735,000 and \$845,900 or for \$203.43 and \$206.05 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$712,323 or \$185.07 per square foot of living area, including land, which falls below the two best comparable sales in this record both on overall price and price per square foot. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is 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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