



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

APPELLANT: Ellen Cole  
DOCKET NO.: 19-04157.001-R-1  
PARCEL NO.: 15-29-102-067

The parties of record before the Property Tax Appeal Board are Ellen Cole, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$28,625  
**IMPR.:** \$76,623  
**TOTAL:** \$105,248

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 wood siding exterior construction with 1,855 square feet of living area. The dwelling was constructed in 1975. The subject dwelling has a crawl space foundation and features central air conditioning and a 462-square foot attached garage. The property has a 6,111-square foot site and is located in Buffalo Grove, 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 located in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 6,240 to 7,560 square feet of land area and are improved with two-story dwellings with wood siding exterior construction ranging in size from 1,855 to 2,172 square feet of living area. The dwellings were built in 1975 or 1979. Each comparable is described as having a crawl space

foundation and features central air conditioning and a garage containing 440 or 462 square feet of building area. Two comparables each have a fireplace. The comparables sold from August 2018 to June 2019 for prices ranging from \$280,000 to \$330,000 or from \$128.91 to \$172.51 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$103,870 which would reflect a market value of \$311,641 or \$168.00 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,206. The subject's assessment reflects a market value of \$344,196 or \$185.55 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 five comparable sales located in the same assessment neighborhood code as the subject property. Board of review comparable #1 was also submitted by the appellant as comparable #5. The comparables have sites ranging in size from 6,138 to 10,180 and are improved with two-story dwellings with frame construction each containing 1,855 square feet of living area. The dwellings were built in 1975 or 1978. Four comparables have basements, three with finished area, and one comparable has a crawl space foundation. The comparables each feature central air conditioning and an attached garage containing 462 square feet of building area. Four comparables have a fireplace. The comparables sold from February 2018 to June 2019 for prices ranging from \$320,000 to \$381,000 or from \$172.51 to \$205.39 per square foot of living area, including land. The board of review also submitted the property record card for the subject property. Based on this evidence, the board of review requested that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of nine comparable sales for the Board's consideration which includes one comparable common to both parties. The Board gave less weight to board of review comparables #2 through #5 based on their basement foundations, dissimilar to the subject's crawl space foundation.

The Board finds the best evidence of market value to be appellant's comparables which include one comparable submitted by the board of review. These comparables were most similar to the subject in location, lot size, age, dwelling size, foundation type, and most features. These best comparables in the record sold from August 2018 to June 2019 for prices ranging from \$280,000 to \$330,000 or from \$128.91 to \$172.51 per square foot of living area, including land. Of these best comparables in the record, the parties common comparable had identical dwelling size, age,

and garage size, and virtually identical site size as the subject, and presented with a recent sale price of \$320,000 or \$172.51 per square foot of living area, land included. The subject's assessment reflects a market value of \$344,196 or \$185.55 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and higher than the most similar comparable to the subject in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that the subject property is over-valued and, therefore, a 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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COUNTY

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