



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

APPELLANT: Linda Traphagen
DOCKET NO.: 19-04255.001-R-1
PARCEL NO.: 15-32-201-007

The parties of record before the Property Tax Appeal Board are Linda Traphagen, 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 **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: \$30,652
IMPR.: \$122,766
TOTAL: \$153,418

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 frame exterior single-family dwelling built in 1970. The dwelling contains 2,859 square feet of living area and features a 1,172-square foot unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and a 420-square foot attached garage. The dwelling is situated on an 8,775 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales, two of which are located in the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame exterior construction that range in size from 2,560 to 2,938 square feet of living area. The dwellings were built from 1970 to 1987 and are situated on lots ranging in size from 8,750 to 12,082 square feet of land area. According to the grid analysis, one dwelling has a crawl space

foundation and four dwellings each have a basement, three with finished area. The comparables also feature central air conditioning, one or two fireplaces, two full bathrooms, one or two half-bathrooms, and a garage ranging in size from 420 to 500 square feet of building area. The comparables sold from January 2018 to April 2019 for prices ranging from \$295,000 to \$510,000 or from \$115.23 to \$177.52 per square foot of living area, land included. Based on the above evidence, the appellant requested a reduction in the subject's assessment to reflect a market value of \$446,004 or \$156.00 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 \$153,418. The subject's assessment reflects a market value of approximately \$466,458 or \$163.15 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 copy of the listing sheet for appellant's comparable #2 which states that it "is a rehab being sold As-Is." The board of review also noted that appellant's comparables #3, #4 and #5 are not in the subject's assessment neighborhood and are 17 years newer than the subject and asking the Board to note the subject's basement size and bathroom count.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on the subject and three comparable sales, one of which was also submitted by the appellant as board of review comparable #3 is the same property as appellant's comparable #1. The comparables are located within the same neighborhood code as the subject and consist of two-story single-family dwellings of frame exterior construction that contain 2,615 or 2,921 square feet of living area. The dwellings were built in either 1971 or 1972 and are situated on lots ranging in size from 8,770 to 11,030 square feet of land area. The comparables each have a crawl space foundation, central air conditioning, 2½ bathrooms, and a garage ranging in size from 378 to 500 square feet of building area. Two comparables each have a fireplace. The comparables sold from June 2018 to April 2019 for prices ranging from \$405,000 to \$430,000 or from \$147.21 to \$159.85 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 seven comparable sales as one of the comparables was submitted by both parties. The Board gives less weight to appellant's comparable #2 which was sold in As-Is condition and appellant's comparables #3, #4 and #5 which are 17 years newer than the subject and are located in a different assessment neighborhood than the subject.

The Board finds that the remaining three comparables, which includes the parties' common comparable, were similar to the subject in location, design, age, dwelling size, and most features although each has a crawl space foundation, inferior to the subject's 1,172-square foot basement, and each has one less full bathroom than the subject, requiring upward adjustments to make them more similar to the subject. These three comparables sold from June 2018 to April 2019 for prices ranging from \$405,000 to \$430,000 or from \$147.21 to \$159.85 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$466,458 or \$163.15 per square foot of living area, land included, which falls above the range established by the best comparable sales submitted for the Board's consideration but is logical after taking into account its 1,172-square foot basement and additional full bathroom. 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

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

APPELLANT

Linda Traphagen, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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