



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

APPELLANT: Jennifer Saputo
DOCKET NO.: 19-04425.001-R-1
PARCEL NO.: 14-27-401-029

The parties of record before the Property Tax Appeal Board are Jennifer Saputo, 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: \$52,756
IMPR.: \$162,764
TOTAL: \$215,520

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 5,173 square feet of living area. The dwelling was constructed in 1974 and has an effective age of 1985. Features of the home include an unfinished basement, central air conditioning, three fireplaces and an 836 square foot garage. The subject also features a metal utility shed. The property has a 90,963 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.34 of a mile from the subject property. The comparables have sites that range in size from 52,910 to 65,400 square feet of land area and are improved with two-story dwellings of frame or brick exterior construction that range in size from 4,190 to 4,652 square feet of living area. The dwellings were built from 1970 to 1978 with similar effective ages. Each comparable has an unfinished

basement, central air conditioning, one to three fireplaces and one or two garages ranging in size from 648 to 960 square feet of building area. The properties sold from September 2018 to July 2019 for prices ranging from \$475,000 to \$705,000 or from \$102.11 to \$168.26 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$215,520 which reflects a market value of \$646,625 or \$125.00 per square foot of living area, land included, when applying 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 \$238,310. The subject's assessment reflects a market value of \$724,567 or \$140.07 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 three comparable sales located within 0.65 of a mile from the subject property. Board of review comparables #1 and #3 are the same properties as the appellant's comparables #3 and #2, respectively. The comparables have sites that range in size from 42,800 to 65,400 square feet of land area and are improved with two-story dwellings of brick or brick and wood siding exterior construction that range in size from 4,190 to 4,529 square feet of living area. The homes were built from 1970 to 1990 with equal effective ages. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces and a garage ranging in size from 648 to 960 square feet of building area. The properties sold from September 2018 to August 2019 for prices ranging from \$615,000 to \$705,000 or from \$136.30 to \$168.26 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains four comparable sales for the Board's consideration as two comparables were common to both parties. The Board gives reduced weight to the appellant's comparable #1 which, based on its sale price per square foot, appears to be an outlier in relation to the other comparable sales in the record. The Board gives less weight to the appellant's comparable #3/board of review comparable #1 which is less similar in dwelling size than other comparables in the record.

The Board finds the best evidence of market value to be the remaining two comparables which are more similar to the subject in location, age/effective age, design and most features, although each has a smaller site size, smaller dwelling size and larger basement area when compared to the subject. These comparables sold in September 2018 and August 2019 for prices of \$615,000

and \$625,000 or \$136.30 and \$138.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$724,567 or \$140.07 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment, commensurate with the request, 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:

February 15, 2022



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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