



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

APPELLANT: Joan Lynch
DOCKET NO.: 19-04450.001-R-1
PARCEL NO.: 12-31-102-008

The parties of record before the Property Tax Appeal Board are Joan Lynch, 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: \$105,995
IMPR.: \$223,137
TOTAL: \$329,132

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 brick exterior construction with 4,593 square feet of living area. The dwelling was constructed in 1967 and has a reported effective age of 1975. Features of the home include a basement, central air conditioning, two fireplaces and a 587 square foot garage. The property has a 26,130 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable properties located from .04 to .81 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 24,000 to 87,560 square feet of land area. The comparables are improved with a 1.5-story, a 1.75-story or a 2-story dwelling of brick or wood siding exterior construction ranging in size from 3,784 to 4,636 square feet of living area. The

dwellings were built from 1948 to 1978. The comparables each have a basement, one of which has a recreation room. Each comparable has central air conditioning, one to four fireplaces and a garage that ranges in size from 498 to 681 square feet of building area. These properties sold from May 2017 to March 2019 for prices ranging from \$645,000 to \$1,000,000 or from \$152.95 to \$245.11 per square foot of living area, including land.

Counsel for the appellant asserted that three of the comparables have superior quality grades and one comparable has an effective age that is 27 years older when compared to the subject. In addition, the MLS listing sheet provided by the appellant for comparable #2 disclosed the property was rehabbed in 2016.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$307,700, which would reflect a market value of \$923,192 or \$201.00 per square foot of living area, including land, when using 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 \$329,132. The subject's assessment reflects a market value of \$1,000,705 or \$217.88 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 which were also utilized by the appellant and previously described. As part of its submission, the board of review provided a copy of the subject's property record card which disclosed a permit was issued on September 22, 2004 for an addition to the subject dwelling at a cost of \$210,000.

Based on this 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 record contains six suggested comparable sales for the Board's consideration, as three comparables were common to both parties. The Board finds the appellant's comparables #1, #2, #3, #4 and #6, which includes the three common comparables, differ significantly from the subject in lot size, dwelling size, design and/or age. Furthermore, appellant's comparable #3 sold 19 months prior to assessment date at issue. Nevertheless, the Board finds on this limited record that the best evidence of market value to be the appellant's comparable sale #5/board of review comparable sale #3. The Board finds this comparable to be most similar to the subject in location, lot size, dwelling size, design, age and some features, except it has an older effective age than the subject dwelling. This comparable sold in August of 2018 for a price of \$1,000,000

or \$215.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,000,705 or \$217.85 per square foot of living area, including land, which is slightly greater than the most similar comparable sale in the record. However, the Board finds the subject's slightly higher value appears to be justified given the fact the record disclosed the subject dwelling has a newer effective age due to the addition in 2004 for a cost of \$210,000, which was unrefuted by the appellant. After considering adjustments to the comparable for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: January 18, 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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