



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

APPELLANT: Anuja Walsh  
DOCKET NO.: 19-04454.001-R-1  
PARCEL NO.: 12-30-304-012

The parties of record before the Property Tax Appeal Board are Anuja Walsh, 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*** 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:** \$103,766  
**IMPR.:** \$358,194  
**TOTAL:** \$461,960

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 3,746 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with a recreation room, central air conditioning, two fireplaces and a 720 square foot garage. The property has a 20,040 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 seven comparable sales located from .04 of a mile to 1.32 miles from the subject property, four of which are located within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 20,040 to 35,280 square feet of land area. The comparables are improved with a 1-story, a 1.75-story and five, 2-story dwellings of brick, wood siding, stone, stucco, stone and stucco or shingle-wood

asphalt and stone exterior construction ranging in size from 3,753 to 4,278 square feet of living area. The dwellings were built from 1984 to 2007 with comparable #2 having a reported effective age of 2004. The comparables each have a basement with a recreation room, central air conditioning, one to four fireplaces and a garage that ranges in size from 631 to 911 square feet of building area. One comparable has an inground swimming pool and a hot tub. Sales data was provided for comparables #2, #3, #4, #6 and #7. These five properties sold from December 2017 to April 2019 for prices ranging from \$1,038,460 to \$1,550,000 or from \$257.81 to \$397.23 per square foot of living area, including land. The appellant provided the MLS listing sheet for comparable #7, which disclosed the dwelling was rehabbed in 2017. Based on this evidence, the appellant requested the subject's assessment be reduced to \$412,019, which would reflect a market value of \$1,236,181 or \$330.00 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 \$461,960. The subject's assessment reflects a market value of \$1,404,561 or \$374.95 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 from .04 to .28 of a mile from the subject property and within the same assessment neighborhood code as the subject. The board of review comparables #2 and #3 are the same properties as the appellant's comparable #7 and #6, respectively, which were previously described. Board of review comparable #1 has a 22,650 square foot site that is improved with a 1.75-story dwelling containing 3,649 square feet of living area. The dwelling has a basement with a recreation room, three fireplaces and a 682 square foot garage. This property sold in June 2017 for a price of \$1,460,000 or for \$400.11 per square foot of living area, including land. 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 eight suggested comparable properties for the Board's consideration, as two comparables were common to both parties. Sales data was provided for six of the comparables. The Board has given no weight to the appellant's comparables #1 and #5 as no sales data was provided for these comparables to address the appellant's overvaluation argument. The Board has given less weight to the appellant's comparable #2 due to its distant location from the subject being more than one mile away and to the appellant's comparable #3 as it has an inground swimming pool and hot tub, not features of the subject. The Board has given reduced weight to

board of review comparable #1 as the sale occurred 18 months prior to the assessment date at issue and is less likely to be indicative of the subject's market value as of January 1, 2019

The Board finds the best evidence of market value to be the appellant's comparables #4, #6 and #7, which includes the parties' common comparables. The Board finds these comparables to be relatively similar to the subject in location, dwelling size, design, age and most features. The comparables sold from January 2018 to April 2019 for prices ranging from \$1,265,000 to \$1,550,000 or from \$337.06 to \$397.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,404,561 or \$374.95 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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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COUNTY

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