



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

APPELLANT: Donna Herula
DOCKET NO.: 19-04470.001-R-1
PARCEL NO.: 12-28-302-008

The parties of record before the Property Tax Appeal Board are Donna Herula, 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: \$75,464
IMPR.: \$24,536
TOTAL: \$100,000

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 1-story dwelling of wood siding exterior construction with 1,202 square feet of living area.¹ The dwelling was constructed in 1927. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 286 square foot garage. The property has an 8,190 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 five comparable properties located .05 to 1.46 miles from the

¹ The subject's property record card submitted by the board of review indicates 176 square feet of finished attic has been included in the above grade gross living area.

subject.² The four remaining comparables consist of 1.5-story, 1.75-story or 2-story dwellings of wood siding exterior construction that were built from 1910 to 1920. The dwellings range in size from 1,080 to 1,176 square feet of living area and are situated on sites that range in size from 6,090 to 12,380 square feet of land area. The comparables have basements, two of which have recreation rooms. Two comparables have central air conditioning and three comparables each have a garage ranging in size from 360 to 480 square feet of building area. The comparables sold from October 2017 to August 2019 for prices ranging from \$230,000 to \$459,500 or from \$178.62 to \$425.46 per square foot of living area, including land.³ The appellant submitted a Multiple Listing Service (MLS) sheet associated with the 2019 sale of comparable #6 that disclosed it was completely remodeled and rehabbed in 2015. The appellant argued the 2019 sale price for comparable #6 is an outlier as it sold considerably higher than any comparably sized property in the assessment neighborhood due to a remodel. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,897. The subject's assessment reflects an estimated market value of \$352,378 or \$293.16 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on two comparable sales located within .55 miles from the subject. The comparables have sites with 6,370 and 10,800 square feet of land area and are improved with 1-story dwellings of wood siding or brick exterior construction that were built in 1926 and 1954, respectively. The dwellings have 959 and 1,088 square feet of living area, respectively. Each comparable has an unfinished basement, central air conditioning, and a garage with either 252 or 312 square feet of building area. The comparables sold in March 2019 and August 2018 for prices of \$277,000 and \$315,000 or for \$288.84 and \$312.50 per square foot of living area, including land, respectively. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration with one property selling twice. The Board finds the parties' comparables are not truly similar to the subject due to differences in location, style, size, age and/or features. Nevertheless, the Board gives less weight to appellant's comparables #2 and #3 due to their distant locations when compared to the subject.

² The Board finds appellant's comparable #1 does not address the appellant's overvaluation argument as sales data for this property was not reported and therefore, it will not be considered further by the Board.

³ The appellant's counsel disclosed comparable #5 sold twice. This property sold in October 2017 for a price of \$420,000 or \$388.89 per square foot of living area, including land and in August 2019 for a price of \$459,500 or \$425.46 per square foot of living area, including land.

The Board also gives less weight to the reported October 2017 sale of appellant's comparable #5 which occurred less proximate in time to the January 1, 2019, assessment date and less likely to be reflective of market value. In addition, the Board gives less weight to the 2019 sale of comparable #5 as it appears to be an outlier that sold considerably higher than the other sales in the record. Furthermore, the MLS sheet associated with this sale indicates the house was rehabbed in 2015. The Board also gives less weight to board of review comparable #2 which is a considerably newer dwelling than the subject.

The Board finds the best evidence of market value to be appellant's comparable #4 and board of review comparable #1 which overall are more similar to the subject in location and age. However, board of review comparable #1 has a smaller dwelling size that requires an upward adjustment to make it more equivalent to the subject. These comparables sold in May 2018 and March 2019 for prices of \$280,000 and \$277,000 or for \$238.10 and \$312.50 square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$352,378 or \$293.16 per square foot of living area, including land, which falls above the two best comparable sales in the record on overall value and is bracketed on a square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment 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:

April 19, 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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