



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

APPELLANT: Mary Frances Hughes
DOCKET NO.: 19-04526.001-R-1
PARCEL NO.: 16-03-201-007

The parties of record before the Property Tax Appeal Board are Mary Frances Hughes, 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: \$240,124
IMPR.: \$95,720
TOTAL: \$335,844

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 stone or wood siding exterior construction with 3,548 square feet of living area. The dwelling was constructed in 1953. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 378 square foot garage. The property also has an 800 square foot inground swimming pool. The property has a 65,330 square foot site and is located in Lake Forest, Moraine 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 from .65 to .87 of a mile from the subject property, none of which are within the same neighborhood as the subject. The comparables have sites that range in size from 40,110 to 40,650 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior

construction ranging in size from 3,771 to 4,097 square feet of living area. The dwellings were from 1969 to 1976. The comparables each have a basement, two with recreation rooms. Each comparable has central air conditioning, one or two fireplaces and a garage that ranges in size from 525 to 816 square feet of building area. The properties sold from February 2018 to June 2019 for prices ranging from \$735,000 to \$785,000 or from \$179.40 to \$200.36 per square foot of living area, including land. The appellant provided MLS listing sheets associated with the sales of comparables #1 and #3.

Counsel for the appellant asserted that three comparables are newer than the subject and all have superior quality grades.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$335,844, which would reflect a market value of \$1,007,633 or \$284.00 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 \$395,240. The subject's assessment reflects a market value of \$1,201,703 or \$338.70 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 two comparable sales located within .55 of a mile from the subject property and within the same neighborhood as the subject. The board of review reported that the comparables have site sizes with either 3,951 or 3,997 square feet of land area. The comparables are improved with either a one-story dwelling or a two-story dwelling of brick exterior construction with either 3,951 or 3,997 square feet of living area. The dwellings were each built in 1979 or 2001. One comparable has a basement and three comparables have concrete slab foundations. Each comparable has central air conditioning, one or three fireplaces and a garage with either 660 or 825 square feet of building area. The properties sold in March and June 2018 for prices of \$1,305,000 and \$1,950,000 or for \$330.30 and \$487.87 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five suggested comparable sales for the Board's consideration. The Board gives less weight to board of review comparable #2 as its dwelling is 48 years newer in age than the subject dwelling.

The Board finds the best evidence of market value to be the parties' remaining comparable sales, which are relatively similar to the subject in location, dwelling size and design. The comparables sold from February 2018 to June 2019 for prices ranging from \$735,000 to \$1,305,000 or from \$179.40 and \$330.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,201,703 or \$338.70 per square foot of living area, including land, which falls within the overall price range established by the best comparable sales in the record but above these comparables on a price per square foot basis. After considering adjustments to the comparables for differences in site size, age and other features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: 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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