



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

APPELLANT: Audrey Levitan  
DOCKET NO.: 19-04536.001-R-1  
PARCEL NO.: 11-28-311-005

The parties of record before the Property Tax Appeal Board are Audrey Levitan, 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:** \$36,919  
**IMPR.:** \$141,636  
**TOTAL:** \$178,555

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 frame exterior construction with 3,151 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning and a 762 square foot garage. The property has an 8,620 square foot site and is located in Vernon Hills, Libertyville 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 .06 to .12 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 8,827 to 11,216 square feet of land area. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,400 to 3,664 square feet of living area. The dwellings were built in 2004 or 2005. The comparables each have a basement, central air conditioning and a

garage that ranges in size from 536 to 667 square feet of building area. Two comparables each have a fireplace. The properties sold from October 2018 to August 2019 for prices ranging from \$499,900 to \$565,000 or from \$143.36 to \$161.76 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$168,037, which would reflect a market value of \$504,161 or \$160.00 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 \$178,555. The subject's assessment reflects a market value of \$542,885 or \$172.29 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 a grid analysis and property record cards of the subject and four comparable sales. The comparables are located from .06 to .12 of a mile from the subject property, all of which are located within the same assessment neighborhood code as the subject. The board of review reported that its comparables #3 and #4 are shared with the appellant, which are the appellant's comparables #3 and #2, respectively. The comparables have sites that range in size from 8,700 to 11,220 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,151 to 3,664 square feet of living area. The dwellings were each built in 2004. The comparables each have a basement, central air conditioning and a garage that ranges in size from 536 to 667 square feet of building area. Three comparables each have a fireplace. The properties sold from March 2018 to July 2020 for prices ranging from \$537,500 to \$570,000 or from \$154.20 to \$180.89 per square foot of living area, including land. Included with the submission, the board of review provided the MLS listing sheets associated with the sales of its comparables #1 and #2, which were reported to be the same model home as the subject, as well as the real estate transfer declaration for its comparable #2. 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 five suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board gives less weight to the appellant's comparable #2/board of review comparable #4 due to its larger dwelling size when compared to the subject. The Board gives reduced weight to board of review comparable #2 as its sale occurred 19 months after the assessment date at issue, and thus 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 parties' remaining comparable sales, which includes one common comparable. These three comparables sold proximate in time to the assessment date at issue, are located within the subject's neighborhood and are similar, if not identical to the subject in dwelling size, design, age and most features. The comparables sold from March 2018 to August 2019 for prices ranging from \$499,900 to \$570,000 or from \$143.36 to \$180.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$542,885 or \$172.29 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences from 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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