



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

APPELLANT: Denise Caton  
DOCKET NO.: 19-04556.001-R-1  
PARCEL NO.: 11-28-107-013

The parties of record before the Property Tax Appeal Board are Denise Caton, 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:** \$56,124  
**IMPR.:** \$102,877  
**TOTAL:** \$159,001

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 wood siding exterior construction with 2,842 square feet of living area. The dwelling was constructed in 1975 and has a reported effective age of 1979. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 462 square foot garage. The property has a 17,790 square foot site and is located in Libertyville, 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 properties located from .15 to .37 of a mile from the subject property and within the subject's neighborhood. The comparables have sites that range in size from 9,900 to 12,190 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction with either 2,446 or 3,273 square feet of living area. The dwellings were built from 1975 to 1978 with comparables #1 and #3

having reported effective ages of 1983 and 1997, respectively. The comparables each have a crawl space or a concrete slab foundation, central air conditioning and a 462 square foot garage. One comparable has two fireplaces. The properties sold from July 2017 to April 2019 for prices ranging from \$395,000 to \$500,000 or from \$152.77 to \$164.35 per square foot of living area, including land. The appellant provided the MLS listing sheets associated with the sales of comparables #1 and #3. Based on this evidence, the appellant requested the subject's assessment be reduced to \$148,716, which would reflect a market value of \$446,193 or \$157.00 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 \$159,001. The subject's assessment reflects a market value of \$483,433 or \$170.10 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 two separate grid analyses with information on 10 comparable sales.<sup>1</sup> However, board of review comparable #7 is a duplicate of its comparable #4. The nine comparables are located from .15 to .64 of a mile from the subject property, one of which is located within the subject's neighborhood. The comparables have sites that range in size from 9,100 to 15,320 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,206 to 2,749 square feet of living area. The dwellings were built from 1969 to 1983 with comparable #5 having a reported effective age of 1979. The board of review reported that one comparable has a crawl space foundation and eight comparables each have an unfinished basement. Each comparable has a central air conditioning, a fireplace and a garage that ranges in size from 400 to 551 square feet of building area. The properties sold from May 2017 to May 2019 for prices ranging from \$409,000 to \$525,000 or from \$182.61 to \$203.07 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 twelve suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3, along with board of review comparables #1, #2 and #3 as their sales occurred in 2017, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. The Board

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<sup>1</sup> The Board has renumbered the board of review's second set of five comparables as #6 through #10, for ease of read.

also gives less weight to board of review comparables #5, #8 and #10 due to their smaller dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of market value to be the parties' four remaining comparable sales, which sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location dwelling size, design, age and some features, except three of the comparables have basements in contrast to the subject's concrete slab foundation, suggesting a downward adjustment would be required to make these comparables more equivalent to the subject. The comparables sold in April and May 2019 for prices ranging from \$489,000 to \$525,000 or from \$152.77 to \$199.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$483,433 or \$170.10 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record in terms of overall market value, but within the range 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:

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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COUNTY

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