



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

APPELLANT: Kathy Allen
DOCKET NO.: 19-04573.001-R-1
PARCEL NO.: 16-05-402-057

The parties of record before the Property Tax Appeal Board are Kathy Allen, 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: \$93,267
IMPR.: \$196,671
TOTAL: \$289,938

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 2-story single-family dwelling of brick and wood siding exterior construction containing 3,497 square feet of living area. The dwelling was built in 1988. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces, and an attached garage with 506 square feet of building area. The property's site size was not disclosed. The subject is located in Lake Forest, West Deerfield 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 within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction that range in size from 3,020 to 3,864 square feet of living area. The comparables' site sizes were not disclosed. The dwellings were built from 1983 to 1987. Six comparable each feature a basement, one with finished area, and

one comparable was built on a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 483 to 816 square feet of building area. The comparables sold from March 2018 to August 2019 for prices ranging from \$658,125 to \$940,000 or from \$188.92 to \$282.28 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$289,938. The subject's assessment reflects a market value of \$881,538 or \$252.08 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 five comparable sales located within the same assessment neighborhood code as the subject property. The board of review comparables #2, #3, and #5 were also submitted by the appellant as comparables #5, #6, and #7, respectively. The comparables are improved with a 1.75-story and 2-story single-family dwellings of brick or wood siding exterior construction that range in size from 3,020 to 3,543 square feet of living area and were built from 1984 to 1987. The comparables' parcel sizes were not disclosed. The comparables each feature a basement, one with finished area.¹ Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 483 to 816 square feet of building area. The comparables sold from March 2018 to September 2019 for prices ranging from \$807,000 to \$940,000 or from \$250.35 to \$282.28 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each comparable property. Based on this evidence, the board of review requested the assessment be sustained.

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 Board finds the parties submitted for the Board's consideration a total of nine comparable sales including the parties' common comparables.

The Board finds the best evidence of market value to be appellant's comparable #2 and #4, along with the parties common comparables, appellant's #5/board of review #2, and appellant's #7/board of review #5 as these four comparables were most similar to the subject in dwelling

¹ The board of review grid depicts comparable #4 as having only a crawl space foundation and no basement. However, the property record card associated with this comparable submitted by the board of review indicates that this dwelling has both a partially finished basement as well as a crawl space. The Board finds the information contained in the property record card more compelling.

size in addition to location, design, age, and some features. However, each of these four comparables with the exception of appellant's comparable #2 has a basement foundation, dissimilar to the subject's crawl space foundation, suggesting that downward adjustments would need to be considered to these comparables due to their superior characteristics in order to make them more equivalent to the subject. These four best comparables in the record sold June 2018 to August 2019 for prices ranging from \$658,125 to \$940,000 or from \$210.00 to \$282.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$881,538 or \$252.08 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and, therefore, no reduction 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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