



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

APPELLANT: Sondra Douglass
DOCKET NO.: 19-04575.001-R-1
PARCEL NO.: 16-05-402-059

The parties of record before the Property Tax Appeal Board are Sondra Douglass, 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.: \$216,535
TOTAL: \$309,802

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 dwelling with brick exterior construction containing 3,718 square feet of living area. The dwelling was built in 2002. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and an attached garage with 714 square feet of building area. The property has an 18,416-square foot site and 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 in the same neighborhood code as the subject property. The comparables are improved with 2-story dwellings with brick or wood siding exterior construction that range in size from 3,020 to 3,864 square feet of living area.¹ The dwellings were built from 1983 to 1987. Six comparables each feature a basement

¹ The appellant did not disclose the site sizes of his comparable properties.

with one having a recreation room, and one comparable was built on a concrete slab foundation. Each dwelling also features 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 to \$272,626 to reflect an approximate market value of \$817,960 at 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 \$309,802. The subject's assessment reflects a market value of \$941,934 or \$253.34 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 have parcels ranging in size from 15,735 to 19,722 square feet of land area and are improved with 2-story dwellings with brick or wood siding exterior construction that range in size from 3,020 to 3,543 square feet of living area. The dwellings were built from 1984 to 1987. Each dwelling features a partial or full basement, one with a recreation room. Each comparable also features 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. 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 record contains a total of nine comparable sales for the Board's consideration which includes three comparables common to both parties. The Board gave less weight to appellant's comparables #1, #2, #3, and #4 due to missing data regarding the comparables' site sizes. Without the information regarding the comparable properties' site sizes, the Board is not able to conduct a meaningful comparative analysis between the properties in the record. The Board also gave less weight to board of review comparable #3/appellant's comparable #6 based on its dwelling size being significantly smaller than the subject dwelling, and board of review comparable #4 based on its partially finished basement and partial crawl space foundation, dissimilar to the subject's unfinished basement.

The Board finds the best evidence of market value to be board of review comparables #1, #2, and #5 which includes two common comparables. These best comparables in the record were most similar to the subject in location, style, site size, foundation, and most features. These best comparables in the record sold from June 2018 to August 2019 for prices ranging from \$887,000 to \$940,000 or from \$250.35 to \$282.28 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$941,934 or \$253.34 per square foot of living area including land, which falls within the range established by best comparables in the record on a per square foot basis and is just slightly above the range on an overall market value basis. However, given the subject's newer age and larger dwelling size relative to the best comparables in the record, the subject's slightly higher overall value is justified. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the subject's market value as reflects by its assessment is supported and, therefore, no reduction in the subject's 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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