



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

APPELLANT: Daria Andrews
DOCKET NO.: 19-04583.001-R-1
PARCEL NO.: 12-21-301-017

The parties of record before the Property Tax Appeal Board are Daria Andrews, 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: \$92,124
IMPR.: \$108,979
TOTAL: \$201,103

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 wood siding exterior construction containing 1,987 square feet of living area. The dwelling was built in 1932. Features of the home include a full unfinished basement, a fireplace, and a detached garage with 378 square feet of building area. The property has a 7,860-square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales, five of which are located in the same assessment neighborhood code as the subject property. The comparables are improved with one, 1.5-story and five, 2-story dwellings with brick, wood siding, or stucco exterior construction that range in size from 1,700 to 2,315 square feet of living area. The comparables have sites ranging in size from 5,890 to 10,210 square feet of land area. The dwellings were built from 1908 to

1985, with comparables #2 and #6 having effective years built of 1933 and 1940, respectively. Each comparable features a full or partial basement with comparable #3 having a recreation room. Five comparables feature central air conditioning; four comparables each have one or two fireplaces; and each comparable has an attached or a detached garage ranging in size from 234 to 484 square feet of building area. The comparables sold from March 2016 to May 2019 for prices ranging from \$469,000 to \$640,000 or from \$202.59 to \$302.31 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$194,707 to reflect an approximate market value of \$584,179 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 \$201,103. The subject's assessment reflects a market value of \$611,441 or \$307.72 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 four comparable sales, three of which are located within the same assessment neighborhood code as the subject property. Comparables #1 and #2 were also submitted by the appellant as comparables #3 and #4, respectively. The comparables have parcels ranging in size from 6,200 to 10,210 square feet of land area and are improved with one, 1.5-story and three, 2-story dwellings with brick, wood siding, or stucco exterior construction ranging in size from 2,068 to 2,174 square feet of living area. The dwellings were built from 1915 to 1985 with comparable #3 having an effective year built of 1948. Each dwelling features a full or partial basement with three having a recreation room. Each dwelling also features central air conditioning, one or two fireplaces, and an attached or a detached garage ranging in size from 252 to 528 square feet of building area. The comparables sold from May 2016 to July 2019 for prices ranging from \$625,000 to \$825,000 or from \$295.93 to \$379.48 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 eight comparable sales for the Board's consideration which includes the parties' two common comparables. The Board gave less weight to appellant's comparable #4/board of review comparable #2 based on its location being outside of the subject's assessment neighborhood code when other comparables more proximate in distance were available. Additionally, the said common comparable is much newer in age having been built in 1985 compared to the subject dwelling which was built in 1932. Furthermore, the Board gave less weight to appellant's comparable #3/board of review comparable #1 based on its dissimilar 1.5-story design compared to the subject's 2-story style. The Board gave reduced

weight to appellant's comparables #1 and #2 due to their older age and significantly larger dwelling size, respectively relative to the subject. Finally, the Board gave less weight to appellant's comparable #6 and board of review comparable #3 due to their sale dates in 2016 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date at issue than the remaining comparables in the record.

The Board finds the best evidence of market value to be appellant's comparable #5 and board of review comparable #4 which are most similar to the subject in location, style, site size, age, dwelling size, and most features. However, board of review comparable #4 has central air conditioning and a partially finished basement which is superior to the subject dwelling which lacks central air conditioning and has an unfinished basement, thus suggesting that downward adjustments should be considered to this comparable in order to make it more equivalent to the subject. The two best comparables in the record sold October 2018 and July 2019 for prices of \$569,000 and \$694,000 or for \$299.79 and \$335.59 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$611,441 or \$307.72 per square foot of living area including land, which is bracketed and supported by the two best comparables in the record both on an overall value basis and on a per square foot basis. Based on this record, and after considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment is not justified.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daria Andrews, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085