



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

APPELLANT: Jenny White
DOCKET NO.: 19-04632.001-R-1
PARCEL NO.: 16-08-217-006

The parties of record before the Property Tax Appeal Board are Jenny White, 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 ***a reduction*** 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: \$75,973
IMPR.: \$69,381
TOTAL: \$145,354

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 one-story dwelling of wood siding exterior construction with 2,326 square feet of living area. The dwelling was constructed in 1957. Features of the home include a crawl space foundation, central air conditioning, two fireplaces and a 440 square foot garage. The property has a 9,900 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 five comparable sales located from 2,308 to 3,813 feet from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 12,750 to 60,550 square feet of land area. The comparables are improved with one-story dwellings of wood siding, brick or brick and wood siding exterior construction ranging in size from 1,937 to 2,533 square feet of living area. The

dwellings were built from 1943 to 1973. The appellant reported that one comparable has a concrete slab foundation, one comparable has a partial basement with finished area, three comparables each have a basement and a concrete slab foundation, four comparables have central air conditioning, four comparables each have one or two fireplaces, and each comparable has a garage ranging in size from 280 to 1,440 square feet of building area. Comparable #1 has a flat barn. The properties sold from May 2017 to January 2019 for prices ranging from \$380,000 to \$525,000 or from \$162.85 to \$240.06 per square foot of living area, including land.

Counsel for the appellant noted that these five like-kind ranch homes sold in 2017, 2018 and 2019. The 2017 sale was included due to the fact that, according to their research, it was the only ranch sale that, like the subject, does not have a basement. The appellant noted that the other comparables have basements and has attributed \$20,000 to \$25,000 to the market value for comparison purposes.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$123,266, which would reflect a market value of \$369,835 or \$159.00 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 \$158,927. The subject's assessment reflects a market value of \$483,207 or \$207.74 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. These comparables are duplicates of the appellant's comparables #1, #3, #4 and #2, respectively, which were previously described.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of five suggested comparable sales for the Boards consideration, as four comparables are common to both parties. The Board has given less weight to the appellant's comparable #1/board of review comparable #1 due to its larger site size, older age and flat barn feature when compared to the subject. The Board also gives less weight to the appellant's comparable #4/board of review #3 due to its newer age and appellant's comparable #5 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' two remaining common comparables, which are relatively similar to the subject in location, dwelling size, design and age. These properties sold in September 2018 and January 2019 for prices of \$380,000 and \$453,000 or for \$185.91 and \$205.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$483,207 or \$207.74 per square foot of living area, including land, which is greater than the two more similar 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 comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a 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:

April 19, 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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