



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

APPELLANT: Sandra Herrick
DOCKET NO.: 19-04636.001-R-1
PARCEL NO.: 16-08-107-025

The parties of record before the Property Tax Appeal Board are Sandra Herrick, 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: \$158,527
IMPR.: \$223,585
TOTAL: \$382,112

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 of brick exterior construction with 4,578 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial basement that is unfinished, central air conditioning, two fireplaces and a 768 square foot garage. The property has a 60,550 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 .29 to .75 miles from the subject property, one of which is within the same assessment neighborhood as the subject property. The comparables have sites ranging in size from 60,110 to 61,420 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,798 to 5,169 square feet of

living area. The dwellings were built from 1984 to 1990. The appellant reported that one comparable has a basement and concrete slab foundation, and four comparables have either a full or partial basement, three of which have recreation rooms that range in size from 285 to 900 square feet. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 726 to 972 square feet of building area. Comparable #3 has an inground swimming pool. The properties sold from October 2018 to July 2019 for prices ranging from \$760,000 to \$1,198,000 or from \$169.11 to \$315.43 per square foot of living area, including land. The appellant provided Multiple Listing Service listing sheets associated with the sales of comparables #2, #4 and #5, which disclosed comparable #4 was rehabbed in 2016.

Counsel for the appellant asserted that there was one sale in the subject's neighborhood shown as comparable #5 and the four additional like kind sales had attributes similar to the subject.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$306,695, which would reflect a market value of \$920,177 or \$201.00 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 \$382,112. The subject's assessment reflects a market value of \$1,161,788 or \$253.78 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 three comparable sales located from .04 to .39 of a mile from the subject, two of which are within the subject's assessment neighborhood. The board of review's comparables #2 and #3 are duplicates of the appellant's comparables #5 and #4, respectively, which were previously describe. The board of review comparable #1 is improved with 1.75-story dwelling of brick exterior construction containing 4,305 square feet of living area. The dwelling was built in 1988 and has a full unfinished basement, central air conditioning, two fireplaces and an 816 square foot garage. This property sold in September 2019 for a price of \$1,252,000 or for \$290.82 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 a total of six suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board has given less weight to the appellant's comparables #1, #2, #3 and #4/board of review comparable #3 due to their dissimilar locations

outside of the subject's assessment neighborhood. Furthermore, the appellant's comparable #3 has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of market value in the record to be the appellant's comparable #4/board of review comparable #2 and board of review comparable #1. These two comparables are located within the subject's assessment neighborhood and are relatively similar to the subject in dwelling size, design, age and most features. These properties sold in May and September 2019 for prices of \$1,198,000 and \$1,252,000 or for \$290.82 and \$315.43 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,161,788 or \$253.78 per square foot of living area, including land, which falls below the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Therefore, based on this record and after considering adjustments to the comparables for differences when compared to 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:

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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