



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

APPELLANT: Vicki Tenner  
DOCKET NO.: 19-04768.001-R-1  
PARCEL NO.: 16-32-308-017

The parties of record before the Property Tax Appeal Board are Vicki Tenner, 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:** \$ 54,934  
**IMPR.:** \$137,527  
**TOTAL:** \$192,461

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 two-story dwelling of brick exterior construction with 3,208 square feet of living area. The dwelling was constructed in 1972. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 441 square foot garage. The property has a 10,800 square foot site and is located in Deerfield, 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 ten properties, nine of which include sales data. The Board will not further examine appellant's comparable #2 as the evidentiary submission contains no market value evidence for this property for analysis. The remaining nine comparables presented by the appellant are located within the same assessment neighborhood code as the subject

property. The parcels<sup>1</sup> are each improved with a two-story dwelling of brick or brick and wood siding exterior construction. The homes were built from 1969 to 1975 and range in size from 2,638 to 3,748 square feet of living area. Six of the comparables have concrete slab foundations and three comparables have either full or partial basements, two of which have finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 600 square feet of building area. Comparable #3 has an inground swimming pool. The appellant included a brief noting that comparables #8 and #10 had been rehabbed. The properties sold from December 2017 to June 2019 for prices ranging from \$485,000 to \$715,000 or from \$146.50 to \$204.92 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$192,461 which would reflect a market value of \$577,441 or \$180.00 per square foot of living area, including land, when applying 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 \$205,643. The subject's assessment reflects a market value of \$625,245 or \$194.90 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 the identical ten comparables presented by the appellant along with recent sales data for comparable #2. As such, the record reveals that common comparable #2 consists of a two-story dwelling of brick and wood siding exterior construction. The home was built in 1975 and has a reported effective age of 1982. The dwelling contains 3,562 square feet of living area and features a full basement, central air conditioning, a fireplace and a 484 square foot garage. This property sold in May 2019 for \$580,000 or for \$162.83 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten comparables, common to both parties, for the Board's consideration. The Board has given little weight to the parties' comparables #3, #4, #7, #8, #9 and #10 as each property has a concrete slab foundation, inferior to the subject's full basement. In addition, comparable #3 features a swimming pool which is not an amenity of the subject property.

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<sup>1</sup> The data lacks lot sizes for comparables #3, #5 and #6; the remaining sale comparables have parcels ranging in size from 10,800 to 12,120 square feet of land area.

The Board finds the best evidence of market value to be the remaining common comparables provided by the parties as comparable sales #1, #2, #5 and #6 which present varying degrees of similarity to the subject property. These most similar comparables sold from August 2018 to June 2019 for prices ranging from \$500,000 to \$715,000 or from \$146.50 to \$192.17 per square foot of living area, including land. The Board finds the highest total sale price is for the largest dwelling and the next highest sale price is for the smallest dwelling among these best sales in the record. The subject's assessment reflects a market value of \$625,245 or \$194.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value but above the range on a per-square-foot basis. After considering differences between the best comparables and the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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

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COUNTY

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