



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

APPELLANT: Cathy Ethridge
DOCKET NO.: 19-04771.001-R-1
PARCEL NO.: 16-32-314-013

The parties of record before the Property Tax Appeal Board are Cathy Ethridge, 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: \$ 57,938
IMPR.: \$153,041
TOTAL: \$210,979

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 wood siding exterior construction with 3,366 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 570 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 a brief contending that information on ten comparable sales has been submitted. Upon examination of the appellant's two-page grid analysis, the Board finds that comparable properties #2 and #5 lack any recent sale data and therefore, on this market value appeal, the Board will not further consider these two properties as they fail to provide any relevant market data.

Thus, the Board finds that the appellant submitted eight comparable sales properties, each of which are located within the same assessment neighborhood code as the subject property and within .35 of a mile from the subject. The parcels are each improved with a two-story dwelling of brick or brick and wood siding exterior construction.¹ The homes were built between 1969 and 1975, where comparable #1 which was built in 1970 has a reported effective age of 1973. The dwellings range in size from 2,784 to 3,748 square feet of living area. Comparables #1, # 6 and #7 each have a basement, two of which have finished areas, and the remaining comparables have concrete slab foundations. Each dwelling 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 also has an inground swimming pool. Comparables #1, #3, #4 and #6 through #10 sold between April 2018 and 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.

As part of the brief, counsel for the appellant argued that comparable sales #7 through #10 are smaller dwellings than the subject, although within 20% of the size, "and after adjusting for size" the comparables depict that the subject has been overvalued. Furthermore, the appellant noted that only comparable sale #10 has been rehabbed as shown in the listing sheet concerning this property.

Based on this evidence and argument, the appellant requested a reduced total assessment of \$197,452 which would reflect a market value of \$592,415 or \$176.00 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 \$210,979. The subject's assessment reflects a market value of \$641,469 or \$190.57 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 response to the appellant's evidence, the board of review summarily asserted that the appellant's sales "support the assessment." Furthermore, in support of its contention of the correct assessment, the board of review submitted information on five comparable sales which are the same properties as appellant's comparable sales #6 through #10 which will not be repeated herein. Based on this evidence and argument, 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

¹ The appellant failed to provide land size data for #3, #6 and #7. The remaining comparables present land sizes ranging from 10,800 to 12,000 square feet of land area.

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 parties submitted a total of eight comparable sales, with five common properties, to support their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #6/board of review comparable #1. These two comparables are similar to the subject in location, design, age, several features and present dwelling sizes of 3,413 and 3,748 square feet of living area. These most similar comparables sold in August 2018 and June 2019 for prices of \$500,000 and \$715,000 or \$146.50 and \$190.77 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$641,469 or \$190.57 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

The Board has given reduced weight to the remaining comparables presented by the parties due to differences in dwelling size, concrete slab foundation type and/or pool amenity when compared to the subject dwelling.

Based on this record and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject property, the Board finds a reduction in the subject's assessment is not warranted by a preponderance of the evidence.

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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