



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

APPELLANT: Erin Pietranek  
DOCKET NO.: 19-04807.001-R-1  
PARCEL NO.: 07-17-403-034

The parties of record before the Property Tax Appeal Board are Erin Pietranek, 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:** \$19,320  
**IMPR.:** \$130,503  
**TOTAL:** \$149,823

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 wood siding exterior construction with 3,255 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with a finished recreation room, central air conditioning, two fireplaces, and an 811 square foot garage. The property has a 17,420 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on ten comparable sales located from .07 to 1.34 miles from the subject. The comparables have sites ranging in size from 10,020 to 15,540 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction that were built from 1994 to 1999. The dwellings range in size from 3,022 to 3,648 square feet of living area. The comparables have basements with five having finished recreation rooms. Each comparable

has central air conditioning, one or two fireplaces and a garage ranging in size from 399 to 1,014 square feet of building area. Comparable #8 has an inground swimming pool. The appellant noted comparable #3 was a recent rehab in 2015. The comparables sold from December 2017 to January 2019 for prices ranging from \$287,500 to \$419,000 or from \$95.14 to \$122.87 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,823. The subject's assessment reflects a market value of \$455,528 or \$139.95 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 located within .83 miles from the subject. The comparables have sites ranging in size from 20,040 to 22,220 square feet of land area and are improved with 1.5-story or 2-story dwellings of wood siding or brick exterior construction that were built from 1994 to 1998. The dwellings range in size from 2,687 to 3,750 square feet of living area. The comparables have basements with two having finished recreation rooms. Other features of each comparable include central air conditioning, one to four fireplaces, and a garage ranging in size from 640 to 1,000 square feet of building area. Comparable #4 has a balcony. The comparables sold from October 2018 to December 2019 for prices ranging from \$485,000 to \$540,000 from \$144.00 to \$200.60 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 no reduction in the subject's assessment is warranted.

The record contains 14 suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1 through #5 and #7 through #10 along with board of review comparables #2 and #3 due to their distant locations being over 1.3 miles from the subject and/or unfinished basements when compared to the subject's basement that has a finished recreation room. The Board finds the best evidence of market value to be appellant's comparable #6 and board of review comparables #1 and #4 which are overall more similar to the subject in location, land size, dwelling size, age and features. These comparables sold from November 2018 to November 2019 for prices ranging from \$419,000 to \$520,000 from \$114.86 to \$173.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$455,528 or \$139.95 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Therefore, after considering adjustments to the comparable sales for differences when compared to the subject,

the Board finds the subject's estimated market value as reflected by the assessment is supported and no 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: March 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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