



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

APPELLANT: Sharon LaViolette
DOCKET NO.: 19-04817.001-R-1
PARCEL NO.: 07-30-214-003

The parties of record before the Property Tax Appeal Board are Sharon LaViolette, 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: \$16,489
IMPR.: \$87,790
TOTAL: \$104,279

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 2,726 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 400 square foot garage. The property has an approximately 7,405 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .08 of a mile from the subject property. The comparables have sites ranging in size from 7,510 to 8,350 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,907 to 3,676 square of feet of living area. The dwellings were constructed in either 1996 or 1997. Each comparable features a full basement, two of which have finished

area. The homes feature central air conditioning, one or two fireplaces and a garage containing 420 square feet of building area. The properties sold from January 2018 to July 2019 for prices ranging from \$290,000 to \$350,000 or from \$95.21 to \$116.62 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$96,309, which would reflect a market value of \$288,956 or \$106.00 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 \$104,279. The subject's assessment reflects a market value of \$317,054 or \$116.31 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 five comparable sales, where board of review comparables #1, #2 and #5 are the same properties as appellant's comparables #1, #3 and #2, respectively. Moreover, the board of review submission asserts that the median sales price of its comparables is \$116.62 per square foot and the subject's assessment reflects a market value of \$114.77 per square foot [*sic*]. The two additional comparables presented by the board of review, identified as comparables #3 and #4, are not located in the same assessment neighborhood code as the subject and within .14 of a mile from the subject. The parcels contain 8,710 and 6,970 square feet of land area, respectively, and are improved with two-story dwellings of wood siding exterior construction. The homes were built in 1994 and contain 2,743 and 2,523 square feet of living area, respectively. Each home has a full basement, one of which has a recreation room, central air conditioning, a fireplace and a garage of either 441 or 475 square feet of building area. The properties sold in September 2018 and May 2019 for prices of \$328,000 and \$315,000 or for \$119.58 and \$115.94 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 parties submitted a total of five comparable sales, three of which are common to both parties, for the Board's consideration. The Board has given reduced weight to three of the comparables due to larger dwelling size and/or finished basement area as compared to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellant's comparable sale #2/board of review comparable sale #5 and board of review comparable #4. These two most similar

comparables sold in January 2018 and May 2019 for prices of \$290,000 and \$315,000 or for \$99.76 and \$124.85 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$317,054 or \$116.31 per square foot of living area, including land, which is above the best comparable sales in this record in terms of overall value and bracketed by the best comparables on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the best comparable sales when compared to the subject, the Board finds a reduction in the subject's assessment for overvaluation is not 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: 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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