



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

APPELLANT: Peg Toomey
DOCKET NO.: 19-04865.001-R-1
PARCEL NO.: 05-24-103-008

The parties of record before the Property Tax Appeal Board are Peg Toomey, 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: \$23,076
IMPR.: \$79,926
TOTAL: \$103,002

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 1,720 square feet of living area. The dwelling was constructed in 1933 but has an effective age of 1964. Features of the home include a full basement that has a walkout and finished area, central air conditioning, a fireplace and a 576 square foot garage. The property has a 10,799 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located within .91 miles from the subject. The comparables have sites ranging in size from 8,215 to 14,523 square feet of land area. The comparables were described as two-story dwellings of frame or brick and frame exterior construction that were built from 1928 to 2007. Comparable #1 has an effective age of 1950. The dwellings range in size from 2,438 to 2,860 square feet of living area. Two

comparables have basements with finished area. Three comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 513 to 1009 square feet of building area. The comparables sold from June 2017 to December 2018 for prices ranging from \$290,000 to \$475,000 or from \$115.63 to \$172.27 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 \$103,002. The subject's assessment reflects a market value of \$313,171 or \$182.08 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 appeal, the board of review critiqued the appellant's comparables, noting appellant's comparable #3 is 70% larger than the subject.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located 1.07 to 2.65 miles from the subject. The comparables have sites ranging in size from 4,570 to 45,890 square feet of land area and are improved with a 1.5-story or four, 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,310 to 1,860 square feet of living area. The dwellings were built from 1934 to 1990. Comparables #4 and #5 have effective years of 1987 and 1975, respectively. Three comparables have concrete slab or crawl space foundations. Two comparables have basements with one being a walkout that has finished area. Three comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 264 to 750 square feet of building area. Comparable #1 has an additional 352 square foot garage. The comparables sold from August 2018 to December 2019 for prices ranging from \$260,000 to \$336,000 or from \$151.24 to \$202.21 per square foot of living area, including land. The board of review submitted a Multiple Listing Service (MLS) sheet associated with comparable sale #5. 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 parties submitted nine suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject. For example, the appellant's comparables are more than 41% larger in size, three comparables have significantly newer dwellings and two comparables lack basement foundations when compared to the subject. As to the board of review comparables, they are distant in location, three have dissimilar lot sizes, and three lack basement foundations when compared to the subject. Nevertheless, the Board gives less weight to appellant's comparables #1 and #4 as they sold in

June and July 2017, respectively, which are dated and less indicative of the subject's market value as of the January 1, 2019 assessment date. The Board finds the parties' remaining comparables sold proximate in time the assessment date at issue. The comparables have sale dates that occurred from August 2018 to December 2019 for prices ranging from \$260,000 to \$475,000 or from \$138.37 to \$202.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$313,171 or \$182.07 per square foot of living area, including land, which falls within the range established by the most recent comparable sales in this record. After considering adjustments to the most recent comparable sales for differences when compared to the subject, the Board finds the 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:

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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