



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

APPELLANT: Anna Davis
DOCKET NO.: 19-04877.001-R-1
PARCEL NO.: 06-10-102-030

The parties of record before the Property Tax Appeal Board are Anna Davis, 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: \$2,922
IMPR.: \$57,410
TOTAL: \$60,332

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 one-story dwelling of wood siding exterior construction containing 1,360 square feet of living area. The dwelling was built in 1997. Features of the home include an unfinished full basement, central air conditioning, and an attached garage with 528 square feet of building area. The property has a 15,070 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables improved one-story or two-story dwellings with wood siding exteriors ranging in size from 1,444 to 2,048 square feet of living area. The homes were built from 1925 to 2004. Each comparable has an unfinished basement, central air conditioning, and one or two fireplaces. Two comparables have an attached garage with 484 and 400 square feet of building area, respectively. The comparables have sites ranging

in size from 8,310 to 16,730 square feet of land area and are located from approximately .31 to 2.39 miles from the subject property. The comparables sold from May 2018 to May 2019 for prices ranging from \$165,000 to \$243,000 or from \$96.60 to \$144.45 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$58,021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,332. The subject's assessment reflects a market value of \$183,436 or \$134.88 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 improved with one-story and two-story style dwellings with wood siding exteriors ranging in size from 1,120 to 1,690 square feet of living area. The dwellings were built from 1945 to 2004. Three comparables have basements with one being finished with a recreation room, one comparable has a slab foundation and one comparable has a crawl space foundation. Each property has central air conditioning, three comparables have one fireplace and four comparables have an attached garage ranging in size from 352 to 504 square feet of building area. The comparables have sites ranging in size from 7,680 to 15,390 square feet of land area. The comparables are located from approximately .31 to 1.76 miles from the subject property. The sales occurred from March 2018 to May 2019 for prices ranging from \$159,000 to \$216,000 or from \$127.81 to \$144.88 per square foot of living area, including land. Board of review comparable #2 is the same property as appellant's comparable #3. The board of review requested the assessment be sustained.

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 record contains seven sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject dwelling in style, size, and/or age. The Board gives less weight to board of review comparables #3 and #5 due to differences from the subject property in style, each being a two-story dwelling. The Board gives most weight to appellant's comparable #3/board of review comparable #2, as well as board of review comparables #1 and #4, as each is improved with a one-story dwelling like the subject property. The Board finds board of review comparable #1 is inferior to the subject in age and the lack of a garage, necessitating an upward adjustment to make it more equivalent to the subject property. Board of review comparable #1, however, has finished basement area and a fireplace while the subject has an unfinished basement and no fireplace, suggesting downward adjustments to the comparable would be needed for these superior amenities. The Board also finds that board of review comparable #4 is inferior to the subject dwelling in age and crawl space foundation which

would require upward adjustments to make the comparable more equivalent to the subject property. Nevertheless, these three properties sold from April 2018 to July 2018 for prices ranging from \$159,000 to \$208,590 or from \$129.36 to \$144.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$183,436 or \$134.88 per square foot of living area, including land, which falls within the range of the best comparables and justified when considering differences in age and features among the properties.

In conclusion, the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not 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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