



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

APPELLANT: Darice Hastings  
DOCKET NO.: 19-04878.001-R-1  
PARCEL NO.: 05-22-401-158

The parties of record before the Property Tax Appeal Board are Darice Hastings, 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:** \$7,480  
**IMPR.:** \$55,993  
**TOTAL:** \$63,473

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 1,732 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full walk-out basement with finished area, central air conditioning, and an attached garage with 416 square feet of building area. The property has a 2,947 square foot site and is located in Volo, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables improved two-story dwellings of frame construction with either 1,732 or 1,928 square feet of living area. The homes were built from 2003 to 2005. Each comparable has a basement with three having finished area and one being described as a "walk-out." Each comparable has central air conditioning, and an attached garage with 380 or 416 square feet of building area. Three comparables have one fireplace. The

comparables have sites ranging in size from 2,626 to 3,059 square feet of land area and are located within .13 miles from the subject property. The comparables sold from July 2018 to April 2019 for prices ranging from \$165,000 to \$195,000 or from \$85.58 to \$105.08 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$54,841.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,473. The subject's assessment reflects a market value of \$192,986 or \$111.42 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 two-story style dwellings with wood siding exteriors ranging in size from 1,428 to 1,928 square feet of living area. The dwellings were built from 2003 to 2006. Four comparables have full basements with one being finished with a recreation room and one being a "walk out." One comparable has a slab foundation. Each property has central air conditioning, one comparable has a fireplace, and each property has an attached garage ranging in size from 380 to 439 square feet of building area. One comparable was reported to 1,540 square feet of land area while the board of review did not provide the land sizes for the other four comparables. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .25 miles from the subject property. The sales occurred from June 2018 to November 2019 for prices ranging from \$182,000 to \$336,500 or from \$105.08 to \$235.64 per square foot of living area, including land. Board of review comparable #1 is the same property as appellant's comparable #4.

### **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 eight sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to board of review comparable #4 as the purchase price of \$356,500 is an outlier in relation to the other sales in this record that range from \$165,000 to \$215,000. The Board gives most weight to the appellant's comparables as well as board of review comparables #1, #2, #3 and #5, which includes the common sale, as each is improved with a two-story dwelling similar to the subject dwelling in location, age and size. The Board finds board of review comparable #2 is inferior to the subject due to the property's slab foundation in relation to the subject's walk-out basement with finished area, necessitating an upward adjustment to make it more equivalent to the subject property. The Board also recognizes that appellant's comparables #1, #3 and #4 as well as board of review comparable #1 each have one fireplace while the subject has no fireplace, suggesting a downward adjustment to each comparable would be needed for this superior feature. These

properties sold from June 2018 to November 2019 for prices ranging from \$165,000 to \$215,000 or from \$85.58 to \$117.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$192,986 or \$111.42 per square foot of living area, including land, which falls within the range of the best comparables and justified when considering differences in 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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