



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

APPELLANT: Eileen Sullivan  
DOCKET NO.: 19-04901.001-R-1  
PARCEL NO.: 06-25-103-011

The parties of record before the Property Tax Appeal Board are Eileen Sullivan, 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:** \$7,729  
**IMPR.:** \$50,642  
**TOTAL:** \$58,371

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 duplex of vinyl siding exterior construction with 1,546 square feet of living area. The dwelling was constructed in 1992 and has a reported effective date of 1995. Features of the home include a concrete slab foundation, central air conditioning and a 236 square foot garage. The property has a 4,700 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparable sales located within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 4,040 to 5,830 square feet of land area. The comparables are improved with one, one-story dwelling and seven, two-story duplexes of vinyl siding exterior construction ranging in size from 1,273 to 1,750 square feet of living area. The dwellings were each built from 1991 to 1994 with

comparables #1, #3, #4, #5 and #7 having reported effective ages of 1994 or 1996. Each comparable has either a crawl space or concrete slab foundation, central air conditioning and a garage that ranges in size from 236 to 280 square feet of building area. Six comparables each have one fireplace. The properties sold from March 2018 to March 2019 for prices ranging from \$142,000 to \$194,000 or from \$90.05 to \$115.44 per square foot of living area, including land. As part of the submission, the appellant provided Multiple Listing Service listing sheet associated with the sale of comparable #5. Counsel for the appellant noted differences between five of the comparables and the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$56,166, which would reflect a market value of \$168,515 or \$109.00 per square foot of living area, including land, when using 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 \$58,371. The subject's assessment reflects a market value of \$177,473 or \$114.80 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 the same assessment neighborhood code as the subject. The board of review's comparables #2 and #3 are duplicates of the appellant's comparables #5 and #7, respectively. The comparables have sites that range in size from 4,230 to 4,700 square feet of land area. The comparables are improved with two-story duplexes of vinyl siding exterior construction ranging in size from 1,494 to 1,750 square feet of living area. The dwellings were built from 1991 to 1996 with comparables #2, #3 and #4 having reported effective ages of 1995 or 1996. Each comparable has either a crawl space or concrete slab foundation, central air conditioning and a garage that ranges in size from 236 to 420 square feet of building area. Three comparables each have one fireplace and one comparable has a gazebo. The properties sold from March 2018 to November 2019 for prices ranging from \$175,000 to \$195,000 or from \$111.43 to \$123.83 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 record contains a total of ten suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board has given less weight to the appellant's comparable #4 due to its dissimilar one-story design and smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are similar to the subject in location, dwelling size, design, age and most features. These comparables sold from March 2018 to November 2019 for prices ranging from \$157,000 to \$195,000 or from \$90.05 to \$123.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$177,473 or \$114.80 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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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