



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

APPELLANT: Sarah Furch
DOCKET NO.: 19-04977.001-R-1
PARCEL NO.: 11-27-102-011

The parties of record before the Property Tax Appeal Board are Sarah Furch, 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: \$56,124
IMPR.: \$56,490
TOTAL: \$112,614

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 split-level dwelling of wood siding exterior construction with 1,325 square feet of above grade living area. The dwelling was constructed in 1970. Features of the home include a lower level, central air conditioning, a fireplace and a 460 square foot garage.¹ The property has a 16,088 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.43 of a mile to 1.15 miles from the subject property. The comparables have sites that range in size from 10,708 to

¹ The Board finds the best description of the subject's design was found in the subject's property record card, submitted by the board of review, which contains a sketch of the subject dwelling and reports the presence of a lower level with area.

33,639 square feet of land area and are improved with split-level dwellings of frame or brick and frame exterior construction that range in size from 1,202 to 1,425 square feet of above grade living area. The dwellings were built from 1963 to 1974. Each comparable has a lower level with finished area and two comparables also include an unfinished basement. Each comparable has central air conditioning and a garage ranging in size from 504 to 598 square feet of building area. Three comparables each have one fireplace. The properties sold from January 2017 to July 2019 for prices ranging from \$289,000 to \$375,000 or from \$224.56 to \$254.93 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$104,665 which reflects a market value of \$314,026 or \$237.00 per square foot of above grade living area, land included, 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 \$112,614. The subject's assessment reflects a market value of \$342,396 or \$258.41 per square foot of above grade 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 0.31 of a mile from the subject property. The comparables have sites that range in size from 9,940 to 11,500 square feet of land area. The board of review reports the comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 1,325 to 1,491 square feet of above grade living area. The homes were built from 1968 to 1971. Each comparable is reported to have a lower level, central air conditioning, one fireplace and a garage ranging in size from 347 to 572 square feet of building area. The properties sold from February 2018 to June 2019 for prices ranging from \$362,500 to \$435,000 or from \$273.58 to \$301.60 per square foot of above grade living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3 which sold in 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age, dwelling size and features. These comparables sold from February 2018 to July 2019 for prices ranging from \$362,500 to \$435,000 or from \$254.93 to \$301.60 per square foot of above grade living area, including land. The subject's assessment

reflects a market value of \$342,396 or \$258.41 per square foot of above grade living area, including land, which falls below the range established by the best comparable sales in this record based on overall value but within on a price per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment 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:

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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