



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

APPELLANT: Liz Mayer
DOCKET NO.: 19-04993.001-R-1
PARCEL NO.: 12-17-204-024

The parties of record before the Property Tax Appeal Board are Liz Mayer, 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: \$33,753
IMPR.: \$108,610
TOTAL: \$142,363

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 2-story dwelling of brick and wood siding exterior construction with 2,046 square feet of living area. The dwelling was originally constructed in 1976 and in 2018 had a second-floor addition completed resulting in an effective age of 1997. Features of the home include an unfinished basement, central air conditioning and a 260 square foot garage. The property has a 10,970 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on 10 comparable properties. Comparables #6 and #10 lack recent sale information and shall not be further analyzed or discussed. The eight comparable sales are located from 1.20 to 1.58 miles from the subject property, have sites that range in size from 4,870 to 29,400 square feet of land area and are improved with 1-story or 2-story dwellings

of wood siding, brick and wood siding or stone and wood siding exterior construction that range in size from 1,780 to 2,364 square feet of living area. The dwellings were built from 1976 to 1996. Each comparable has a basement, seven with finished area, central air conditioning, one fireplace and a garage ranging in size from 420 to 639 square feet of building area. The properties sold from March 2018 to May 2019 for prices ranging from \$340,000 to \$430,000 or from \$164.97 to \$181.95 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$114,565 which reflects a market value of \$343,729 or \$168.00 per square foot of 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 \$142,363. The subject's assessment reflects a market value of \$432,846 or \$211.56 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 two comparable sales located within 0.59 of a mile from the subject property. The comparables have sites with 10,350 or 18,180 square feet of land area and are improved with a 1.75-story or a 2-story dwelling of wood siding exterior construction that have 1,733 or 2,473 square feet of living area. The homes were built in 1982 or 1987. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage with 500 or 528 square feet of building area. The properties sold in June and October 2018 for prices of \$450,000 and \$470,000 or \$190.05 and \$259.67 per square foot of living area, land included.

The board of review submitted a copy of the subject's property record card and comments addressing the subject's second floor addition. It indicated that the property record card provides documentation of a permit for the subject's second floor addition and argued that "approximately half" of the subject property is new construction. The board of review noted the subject's dwelling style is erroneously listed as "Ranch" and suggested the Board take notice of the subject's bathroom count. The board of review described its comparables as being located within one mile of the subject, in contrast to the appellant's comparables which are located more than one mile from the subject. 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 ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, #4, #5, #8 and #9 which differ from the subject in design, effective age and/or site size when compared to the subject property.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in age/effective age, design and dwelling size but have varying degrees of similarity to the subject in location and features. These comparables sold from March to October 2018 for prices ranging from \$389,000 to \$470,000 or from \$169.20 to \$259.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$432,846 or \$211.56 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Liz Mayer, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085