



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

APPELLANT: Lynne Swieton
DOCKET NO.: 19-05051.001-R-1
PARCEL NO.: 11-02-201-023

The parties of record before the Property Tax Appeal Board are Lynne Swieton, 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: \$50,260
IMPR.: \$116,441
TOTAL: \$166,701

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 2,364 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, three full baths, two half baths, one fireplace, a 1,200 square foot attached garage and a 288 square foot detached garage. The property has approximately a 41,150 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located from .15 to .47 miles from the subject. One comparable is located within the same neighborhood as the subject. The comparables have sites that range in size from 10,042 to 51,014 square feet of land area and are improved with two-story dwellings of frame or frame and brick exterior construction that were

built from 1983 to 1999. The dwellings range in size from 2,320 to 2,614 square feet of living area. The comparables each have an unfinished basement, central air conditioning, one fireplace, 2.5 or 3.5 baths and an attached garage ranging in size from 395 to 624 square feet of building area. The comparables sold from March 2018 to July 2019 for prices ranging from \$365,000 to \$435,000 or from \$149.20 to \$181.70 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,701. The subject's assessment reflects a market value of \$506,844 or \$214.40 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 rebuttal, the board of review noted appellant's comparables #2 through #5 are located on .25 acre lots in Waukegan and are not comparable to the subject.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within the same city as the subject, one of which is located within the same neighborhood as the subject and three are located over 1 mile from the subject. For ease of read, the board of review's second set of three comparables were renumbered as #3, #4, and #5. The comparables have sites ranging in size from 25,560 to 44,807 square feet of land area and are improved with two-story dwellings of frame exterior construction that were built from 1973 to 1998. Comparable #4 has an effective age of 1988. The dwellings range in size from 2,232 to 2,780 square feet of living area. The comparables each have an unfinished basement, central air conditioning, one fireplace, 2.5 baths and an attached garage ranging in size from 462 to 748 square feet of building area. The comparables sold from April 2018 to June 2019 for prices ranging from \$450,000 to \$663,000 or from \$194.25 to \$238.49 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 twelve comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #2 through #7 which are located within a different city and neighborhood as the subject. The Board gives less weight to the board of review comparable #2 due to its newer year built, smaller site and location outside the subject neighborhood and to board of review comparables #3, #4 and #5 due to their distant locations being over 1 mile away when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparable #1 which are most similar to the subject in location, age, dwelling size, and some features. However, both comparables have less bathrooms, significantly smaller attached garages and lack detached garages when compared to the subject. These comparables sold in June 2018 for prices of \$365,000 and \$453,000 or for \$157.33 and \$194.25 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$506,844 or \$214.40 per square foot of living area, including land, which falls above the prices of the two best comparables on an overall and square foot bases. However, after considering adjustments to the comparable sales for differences in features when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and 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:

April 19, 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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