



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

APPELLANT: Nisha York
DOCKET NO.: 19-05074.001-R-1
PARCEL NO.: 12-33-305-002

The parties of record before the Property Tax Appeal Board are Nisha York, 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: \$235,083
IMPR.: \$353,869
TOTAL: \$588,952

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 1.75-story dwelling of brick exterior construction with 5,819 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement with recreation room, central air conditioning, two fireplaces, and a 1,144 square foot garage. The property has an approximately 42,720 square foot site and is located in Lake Forest, Shields 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 0.24 of a mile to 1.74 miles from the subject property. Three of the comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 55,130 to 78,650 square feet of land area and are improved with 2-story homes of brick exterior construction ranging in size from 4,810 to 7,440 square feet of living area. The dwellings were

built from 1910 to 1979 with one comparable having an effective age of 1974. Each of the homes has a basement, three of which have a recreation room. Each home features central air conditioning, from two to six fireplaces, and from one to two garages ranging in size from 440 to 1,077 square feet of building area. Comparables #3 and #4 each have an inground swimming pool. The comparables sold from March 2018 to March 2019 for prices ranging from \$1,410,000 to \$2,250,000 or from \$289.17 to \$369.11 per square foot of living area, including land.

The appellant noted that the comparables all have larger lots than the subject property and that comparables #2, #3, and #4 have been renovated. The appellant also presented listing sheets describing that comparable #2 was rehabbed in 2001, comparable #3 was rehabbed in 2015, and comparable #4 was rehabbed in 2015.

Based on this evidence, the appellant requested a total assessment of \$554,620 which would reflect a market value of \$1,664,026 or \$285.96 per square foot of living area, including land, at 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 \$588,952. The subject's assessment reflects a market value of \$1,790,672 or \$307.72 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 where comparable #1 is the same as the appellant's comparable #3, comparable #2 is the same as the appellant's comparable #1, and comparable #3 is the same as the appellant's comparable #4. The comparables are located from 0.07 of a mile to 1.04 miles from the subject property and three of the comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 25,500 to 99,320 square feet of land area and are improved with 1.75-story or 2-story homes of brick or stone and wood siding exterior construction ranging in size from 4,810 to 5,443 square feet of living area. The dwellings were built from 1925 to 1997 with one comparable built in 1967 having an effective age of 1974. Each of the homes has a basement, four of which each have a recreation room. Each home features central air conditioning, from two to six fireplaces, and from one to two garages ranging in size from 332 to 1,077 square feet of building area. Two of the common comparables each have an inground swimming pool. The comparables sold from March 2018 to March 2019 for prices ranging from \$1,410,000 to \$2,160,000 or from \$289.17 to \$434.96 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 six comparable sales, with three common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and the board of review's comparable #4, due to differences from the subject in location, age, lot size, and/or dwelling size. The Board gives less weight to the appellant's comparable #3/board of review's comparable #1 and the appellant's comparable #4/board of review's comparable #3, due to their inground swimming pools which the subject does not feature.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #2 and the board of review's comparable #5, which are relatively similar to the subject in dwelling size, age, location, and most features. These most similar comparables sold in June 2018 and January 2019 for prices of \$1,410,000 and \$1,635,853 or \$289.17 and \$434.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,790,672 or \$307.72 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in terms of total market value but within the range on a price per square foot basis, which is logical because the subject dwelling is larger than the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to 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: 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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