



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

APPELLANT: Kathleen Dumler
DOCKET NO.: 19-05089.001-R-1
PARCEL NO.: 12-32-103-013

The parties of record before the Property Tax Appeal Board are Kathleen Dumler, 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: \$ 84,164
IMPR.: \$234,599
TOTAL: \$318,763

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 one-story dwelling of stone and wood siding exterior construction with 5,042 square feet of living area. The dwelling was constructed in 1948 and has a reported effective date of construction of 1960, having been remodeled in 2001. Features of the home include an unfinished partial basement, central air conditioning, two fireplaces and a 636 square foot garage. The property has a 20,060 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. The appellant submitted a grid analysis with information on six properties, five of which have sales data; in the absence of sales data for comparable #6, this property will not be further addressed in this decision. In a brief, counsel for the appellant noted that comparable #1 was a foreclosure; comparable #2 purportedly

has a superior quality grade and an effective age 18 years newer than the subject; comparable #3 has an excellent+ quality grade and an effective age 27 years newer than the subject; and comparable #5 was asserted to have a superior quality grade as stated in the brief.

In support of the overvaluation argument, the appellant's grid analysis included information on five comparable sales located from .14 of a mile to 1.49-miles from the subject. The parcels range in size from 28,350 to 87,560 square feet of land area and have each been improved with either a 1.5-story or a 2-story dwelling of stone, brick or brick with wood siding exterior construction. The homes were built from 1965 to 1987 with comparable #1 having a reported effective year of construction of 1986. The subject has a quality grade of very good which is identical to comparables #1, #2, #4 and #5; comparable #3 has an excellent+ quality grade. The dwellings range in size from 4,048 to 5,240 square feet of living area. Each home features a full or partial basement, three of which have recreation rooms. The dwellings have central air conditioning, one to four fireplaces and a garage or garages ranging in size from 552 to 1,025 square feet of building area; comparable #1 has two garages totaling 1,697 square feet of building area. Comparable #1 has an inground swimming pool and a hot tub. The comparables sold from June 2018 to January 2019 for prices ranging from \$645,000 to \$1,000,000 or from \$142.18 to \$215.70 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$253,771, which would reflect a market value of \$761,389 or \$151.00 per square foot of living area, including land, 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 \$318,763. The subject's assessment reflects a market value of \$969,179 or \$192.22 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 a grid analysis purportedly containing five comparable properties; however, board of review comparables #1 and #2 are the same property with the same data simply duplicated. As such, the Board will analyze the four comparable sales in this record identified as comparables #1, #3, #4 and #5, where comparable #1 is the same property as appellant's comparable #5. Each of the four properties are located in the same neighborhood code as the subject property and from close proximity to 1.16-miles from the subject. The parcels range in size from 28,350 to 60,310 square feet of land area and are improved with either 1.75-story or 2-story dwellings of brick or wood siding exterior construction. The homes were built from 1953 to 2006, with the oldest dwelling having an effective date of construction of 1989. The dwellings range in size from 4,599 to 6,909 square feet of living area and feature full or partial basements, three of which have recreation rooms. Each home has central air conditioning, three to five fireplaces and a garage ranging in size from 598 to 734 square feet of building area. Comparables #3 and #5 each have other improvements of swimming pools. The properties sold from January 2018 to April 2019 for prices ranging from \$1,000,000 to \$1,900,000 or from \$180.92 to \$376.16 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 parties submitted a total of eight comparable sales, with one common property presented by both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and board of review comparables #3 and #5 due to their pool amenities which is not a feature of the subject property. The Board has given reduced weight to appellant's comparables #2, #4 and board of review comparable #4 due to their significantly different dwelling sizes as compared to the subject dwelling containing 5,042 square feet of living area.

The Board finds the best evidence of market value to be the common comparable appellant's comparable sale #5/board of review comparable sale #1 along with appellant's comparable sale #3. These most similar comparables sold in August and November 2018 for prices of \$850,000 and \$1,000,000 or for \$178.42 and \$215.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$969,179 or \$192.22 per square foot of living area, including land, which is bracketed by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering appropriate adjustments to the best comparables for differences in age/effective age, dwelling size and/or quality grade, the Board finds a reduction in the subject's assessment is not supported by a preponderance of the evidence.

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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