



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

APPELLANT: Lisa Lendvay
DOCKET NO.: 19-05098.001-R-1
PARCEL NO.: 13-02-402-002

The parties of record before the Property Tax Appeal Board are Lisa Lendvay, 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 ***a reduction*** 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: \$37,939
IMPR.: \$79,831
TOTAL: \$117,770

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-story ranch-style dwelling with wood siding exterior construction containing 1,974 square feet of living area. The dwelling was built in 1988. Features of the home include a basement with a 1,144 square foot recreation room area, central air conditioning, a fireplace, and an attached garage with 658 square feet of building area. The property has a 75,200 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid with information on four comparable sales located within 1.01 miles from the subject and within the same assessment neighborhood code as is assigned to the subject property. The comparables have sites ranging in size from 52,353 to 110,559 square feet of land area and are improved with 1-story, raised ranch, or split-level dwellings of frame exterior

construction that range in size from 1,865 to 2,148 square feet of living area. The dwellings were built from 1964 to 1976. Each comparables has a basement, three with finished area and two with a walkout. Two comparables also feature central air conditioning; each comparable features one or two fireplaces; and two comparables have an attached garage containing 470 and 743 square feet of building area. The comparables sold from September 2018 to January 2019 for prices ranging from \$195,000 to \$346,000 or from \$94.11 to \$183.38 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction to the subject's total assessment of \$117,770 which reflects an approximate market value of \$353,345 or \$179.00 per square foot of living area, land included, at the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,280. The subject's assessment reflects a market value of \$523,807 or \$269.91 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 1.11 miles of the subject and in the same assessment neighborhood code as is assigned to the subject property. The comparables have parcels containing 44,840 and 63,660 square feet of land area and are improved with 1-story ranch-style dwellings of wood siding, or brick and wood siding exteriors that contain 1,812 and 2,221 square feet of living area. The dwellings were built in 1957 and 1962. Each dwelling has a partially finished basement, central air conditioning, two or three fireplaces, and an attached garage containing either 495 or 520 square feet of building area. The comparables sold in June 2018 and October 2019 for prices of \$473,000 and \$510,000 or for \$261.04 and \$254.87 per square foot of living area, including land. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of six comparable sales with varying degrees of similarity to the subject property in support of their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparable #1 as this comparable appears to be an outlier based on its significantly lower sale price when compared to the remaining comparables in the record. Moreover, this comparable has no garage and no central air conditioning, both of which are features of the subject property. The Board gives less weight to appellant's comparable #2 based on being more than one mile in distance from the subject, is dissimilar in design relative to the subject, and lacks a garage, which is a feature of the subject property. The Board gives less weight to appellant's comparable #4 based on its dissimilar split-

level design, and lack of central air conditioning, unlike the subject dwelling. Lastly, the Board gave reduced weight to board of review comparable #1 based on being furthest in distance from the subject property and oldest in age of all the comparables in the record.

On this record, the Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparable #2 which are most similar to the subject in design, location, dwelling size, finished basement area, and most features. However, the subject is newer in age than either of these two comparables suggesting that adjustments are needed to the comparables to make them more equivalent to the subject. The greatest weight was given to appellant's comparable #3 which was most similar to the subject in terms of being in closest proximity and closest in age to the subject, as well as being closest in dwelling size, finished basement area size, and garage size out of all the comparables in the record. This comparables also features a walkout basement like the subject dwelling. The two most similar comparables in the record sold in September and June 2018 for prices of \$346,000 and \$473,000 or for \$175.63 and \$261.04 per square foot of living area, including land, respectively. Appellant's comparable #3 (the most similar comparable in the record) presented with a recent sale price of \$346,000 or \$175.63 per square foot of living area, land included. The subject's assessment reflects a market value of \$523,807 or \$269.91 per square foot of living area, including land, which is higher than the two best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is excessive and, therefore, a reduction commensurate with the appellant's request is warranted.

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:

September 20, 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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