



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

APPELLANT: Nancy Murphy
DOCKET NO.: 19-05139.001-R-1
PARCEL NO.: 12-18-309-001

The parties of record before the Property Tax Appeal Board are Nancy Murphy, 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: \$ 17,161
IMPR.: \$122,945
TOTAL: \$140,106

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 approximately 2,712 square feet of living area. The dwelling was constructed in 1940 and has an effective age of 1955. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and total of 1,176 square feet of building area in two detached garages. The property has an approximately 8,290 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 three comparable sales located between .19 and .67 of a mile from the subject property. The parcels range in size from 12,060 to 18,730 square feet of land area and are improved with either a one-story or a two-story dwelling of wood siding or wood siding and brick exterior construction. The homes were built from 1938 to 1995 and range in

size from 2,308 to 2,846 square feet of living area. The dwellings each have a basement, two with finished area. Features of the homes include central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 690 square feet of building area. In reliance on a listing sheet supplied with the appeal, the appellant contends that comparable #2 was rehabbed in 2017. Counsel for the appellant further argues that comparable #3 reflects a short sale and is a home with a 40-year newer effective age. The comparables sold from June 2018 to May 2019 for prices of \$365,000 or \$430,000 or from \$149.71 to \$158.15 per square foot of living area, including land.

Based on this evidence and argument, the appellant requested a reduction in the subject's total assessment to \$119,245, which would reflect a market value of \$357,771 or \$131.92 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 \$140,106. The subject's assessment reflects a market value of \$425,984 or \$157.07 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 response, the board of review reported that the subject property sold in June 2020 for \$430,000, which is higher than the subject's estimated market value as reflected by its assessment.

In support of its contention of the correct assessment, the board of review submitted a grid analysis depicting three properties; comparables #1 and #2 are duplicates of the same property, which will only be addressed as comparable #1. The record reveals that board of review comparables #1 and #3 are the same properties as appellant's comparables #1 and #3, respectively. Since these properties were discussed above as part of the appellant's submission, no additional analysis is deemed necessary.

Based on the foregoing evidence, including the July 2020 sale of the subject property, the board of review requests 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 three comparable sales and evidence of the subject's July 2020 sale price in support of the parties' respective positions. The comparables present varying degrees of similarity to the subject in design, age, size, foundation type and/or features. The subject has a substantially larger total garage area than any of the comparable properties. The comparables sold from June 2018 to May 2019 for prices of \$365,000 or \$430,000 or from \$149.71 to

\$158.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$425,984 or \$157.07 per square foot of living area, including land, which is within the range established by the comparable sales in this record. The Board has given reduced weight to the subject's July 2020 sale price as this sale occurred approximately 19 months after the valuation date at issue in this appeal of January 1, 2019. Based on this comparable sales evidence and after considering appropriate adjustments for differences in age, foundation, dwelling size and/or garage size between the comparables and the subject dwelling, the Board finds a reduction in the subject's assessment has not been established by a preponderance of the evidence and no change in the subject's assessment is justified on this record.

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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