



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

APPELLANT: Cheryl Gilbert
DOCKET NO.: 19-05162.001-R-1
PARCEL NO.: 14-22-105-009

The parties of record before the Property Tax Appeal Board are Cheryl Gilbert, 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: \$ 35,402
IMPR.: \$192,182
TOTAL: \$227,584

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 brick exterior construction with 4,228 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement, central air conditioning, two fireplaces and a 927 square foot garage. The property has a 45,080 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales, three of which are located in the same assessment neighborhood code as the subject and each of which is within .56 of a mile from the subject. The parcels range in size from 18,920 to 96,810 square feet of land area which are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction. The homes were built between 1985 and 1996 with the oldest dwelling having an effective age of 1989. The dwellings range in size from 3,613 to 4,520 square feet of living area.

Each comparable has an unfinished full or partial basement, central air conditioning, one or two fireplaces and a garage ranging in size from 600 to 1,057 square feet of building area. The appellant's counsel noted based on the Multiple Listing Service (MLS) data sheet that comparable #3 was completely updated in 2018 and appears to be an outlier in the neighborhood. The comparables sold from February 2018 to August 2019 for prices ranging from \$489,000 to \$735,000 or from \$119.47 to \$203.43 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$183,195, which would reflect a market value of \$549,640 or \$130.00 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 \$227,584. The subject's assessment reflects a market value of \$691,955 or \$163.66 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 four comparables, three of which included sales data. Comparable #4 has no sales data in the grid analysis and includes an MLS data sheet that also lacked a sales price and/or date of sale, therefore the Board will not analyze comparable #4 in this decision. The three comparable sales are located in the same assessment neighborhood code as the subject. The parcels range in size from 42,930 to 140,300 square feet of land area which are improved with two-story dwellings of brick exterior construction. The homes were built between 1993 and 1999 with the oldest dwelling having an effective age of 1994. The dwellings range in size from 3,412 to 4,520 square feet of living area. Each comparable has an unfinished full basement, central air conditioning, a fireplace and a garage ranging in size from 783 to 984 square feet of building area. The board of review supplied copies of MLS data sheets for the comparables without further explanation. The comparables sold from April 2019 to December 2020 for prices ranging from \$690,000 to \$730,000 or from \$160.69 to \$211.02 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, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 due to its significantly smaller dwelling size when compared to the subject and to board of review comparable #3 which sold in December 2020, a date 24 months after the valuation date at issue of January 1, 2019 and thus

less likely to be indicative of the subject's estimated market value given the other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1, which is the parties' common comparable. These six similar comparables present varying degrees of similarity to the subject in location, age, dwelling size and several features. The comparables sold from February 2018 to August 2019 for prices ranging from \$489,000 to \$735,000 or from \$119.47 to \$203.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$691,955 or \$163.66 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering 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: June 21, 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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