



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

APPELLANT: Judith Atlas  
DOCKET NO.: 19-05353.001-R-1  
PARCEL NO.: 15-17-303-013

The parties of record before the Property Tax Appeal Board are Judith Atlas, 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:** \$32,599  
**IMPR.:** \$230,734  
**TOTAL:** \$263,333

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 and brick exterior construction with 6,204 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, four fireplaces, and a 991 square foot garage. The property has a 47,480 square foot site and is located in Long Grove, Vernon 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 .21 to 1.01 miles from the subject. The comparables have sites that range in size from 44,431 to 58,806 square feet of land area and are improved with two-story dwellings of brick or brick and frame exterior construction that were built from 1986 to 1991. The dwellings range in size from 4,907 to 6,302 square feet of living area and have basements, three with finished area and one is a walkout.

Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 792 to 1,086 square feet of building area. The appellant noted differences in features between the subject and the comparables. The comparables sold from June 2018 to July 2019 for prices ranging from \$667,500 to \$880,000 or from \$128.25 to \$139.64 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$270,374. The subject's assessment reflects a market value of \$822,055 or \$132.50 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 located from .21 to 1.08 miles from the subject. Board of review comparables #2, #4 and #5 are duplicates of appellant's comparables #1, #2 and #3, respectively. The comparables have sites ranging in size from 44,880 to 130,680 square feet of land area and are improved with two-story dwellings of Dryvit, brick, or wood siding exterior construction that were built from 1986 to 1999. The dwellings range in size from 4,600 to 7,163 square feet of living area. Each comparable has a basement with four having a recreation room. Other features include central air conditioning, one to five fireplaces, and a garage ranging in size from 660 to 1,123 square feet of building area. The comparables sold from April to September 2018 for prices ranging from \$582,500 to \$1,315,000 or from \$126.63 to \$183.58 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 six suggested comparable sales for the Board's consideration, three of which are common to both parties. The Board gives less weight to board of review comparable #1 due to its considerably larger site and to board of review comparables #3 and #5/appellant's comparable #3 which have significantly smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of the subject's market value to be the parties' remaining comparables which includes two common comparables. These three comparables are relatively similar to the subject in age, site size, dwelling size and some features. However, each comparable has finished basement area unlike the subject. Furthermore, appellant's comparable #4's walkout basement is considerably larger with 3,528 square feet of finished area and is the only sale in the record that sold higher than the subject's estimated market value. The comparables sold from June 2018 to July 2019 for prices ranging from \$670,000 to \$880,000 or

from \$128.25 to \$139.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$822,055 or \$132.50 per square foot of living area, including land, which is within the range established by the best comparables in the record. However, after considering adjustments to the best comparable sales for differences in features such as basement size and finished area when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment is 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:

May 17, 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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COUNTY

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