



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

APPELLANT: Margaret Crowley
DOCKET NO.: 19-05382.001-R-1
PARCEL NO.: 15-23-207-003

The parties of record before the Property Tax Appeal Board are Margaret Crowley, 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: \$65,753
IMPR.: \$131,144
TOTAL: \$196,897

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 2-story dwelling of frame and brick construction with 3,094 square feet of living area. The dwelling was constructed in 1965. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached 528 square foot garage. The property has a 20,040 square foot site and is located in Lincolnshire, 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 that are located from .28 of a mile to 1.12 miles from the subject. The comparables have sites ranging in size from 20,038 to 20,909 square feet of land area that are improved with 2-story dwellings of frame or brick and frame construction containing from 2,930 to 3,554 square feet of living area. The homes were built from 1969 to 1975 with the home built in 1969 having a 1974 effective age. Each of the

comparables has central air conditioning, one or two fireplaces and an attached garage with 456 or 550 square feet of building area. The comparables sold from August 2017 to August 2019 for prices ranging from \$485,000 to \$650,000 or from \$165.31 to \$182.89 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's assessment be reduced to \$182,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,897. The subject's assessment reflects a market value of \$598,653 or \$193.49 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 that are located from .20 to .66 of a mile from the subject. The comparables have sites ranging in size from 20,040 to 37,030 square feet of land area that are improved with 1.5-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction containing from 2,730 to 3,481 square feet of living area. The homes were built from 1963 to 1976 with effective ages ranging from 1971 to 1979. Four of the comparables have basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 506 to 667 square feet of building area. The comparables sold from October 2018 to December 2019 for prices ranging from \$625,000 to \$750,000 or from \$189.45 to \$274.73 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 nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 due to their sale dates occurring greater than 15 months prior to the January 1, 2019 assessment date at issue. The Board also gives less weight to the board of review's comparables #4 and #5, due to their dissimilar 1.5-story style dwelling or their lack of a basement foundation when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, age, size and features. These comparables also sold proximate in time to the assessment date at issue. The best comparables sold for prices ranging from \$485,000 to \$750,000 or from \$165.31 to \$274.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$598,653 or \$193.49 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and 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: March 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Margaret Crowley, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085