



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

APPELLANT: Marcia Lonergan
DOCKET NO.: 19-05451.001-R-1
PARCEL NO.: 15-12-202-019

The parties of record before the Property Tax Appeal Board are Marcia Lonergan, 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: \$77,484
IMPR.: \$163,172
TOTAL: \$240,656

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 one-story dwelling of brick construction with 2,989 square feet of living area. The dwelling was constructed in 1954 but has a 1962 effective age. Features of the home include a partially finished basement, central air conditioning, a fireplace, an attached 504 square foot garage, a wood deck and a 175 square foot gazebo. The property has a 29,620 square foot site and is located in Lake Forest, Vernon 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 that are located .11 or .13 of a mile from the subject. The comparables have sites ranging in size from 30,492 to 40,075 square feet of land area that are improved with one-story dwellings of frame or brick construction containing from 2,110 to 3,443 square feet of living area. The homes were built from 1954 to 1960 but two of the homes built in 1956 and 1960 have 1977 and 1979 effective ages, respectively. The

comparables have basements, one of which has finished area, central air conditioning, one, two or five fireplaces and an attached garage ranging in size from 522 to 912 square feet of building area. One comparable also has a shed. The comparables sold from April 2017 to January 2019 for prices ranging from \$540,000 to \$855,000 or from \$248.33 to \$268.78 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$234,115.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$240,656. The subject's assessment reflects a market value of \$731,700 or \$244.80 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 three comparable sales that are located from .11 of a mile to 2.02 miles from the subject. The board of review's comparable #3 is not located in the same neighborhood code as the subject. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #3 and #1. The comparables have sites ranging in size from 30,490 to 40,080 square feet of land area that are improved with one-story dwellings with brick or brick and wood siding exterior construction containing from 2,909 to 3,443 square feet of living area. The homes were built from 1956 to 1960 but have from 1977 to 1979 effective ages. The comparables have basements, two of which have finished area, central air conditioning, two or five fireplaces and an attached garage ranging in size from 484 to 795 square feet of building area. The board of review reported one of the parties' common comparables as having a metal utility shed. The comparables sold from April 2017 to February 2019 for prices ranging from \$782,500 to \$855,000 or from \$248.33 to \$268.99 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 four comparable sales for the Board's consideration, two of which were submitted by both parties. The Board finds all of the comparables are similar to the subject in style, age and some features. However, two of the appellant's comparables, one of which was also submitted by the board of review, had sale dates occurring greater than 17 months prior to the January 1, 2019 assessment date at issue. In addition, the two comparables differ significantly in size when compared to the subject. The Board also finds the board of review's comparable #3 is not located within the same neighborhood code as the subject.

Nevertheless, the parties' comparables sold for prices ranging from \$540,000 to \$855,001 or from \$248.33 to \$268.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$731,700 or \$244.80 per square foot of living area, including land, which is within the range established by the comparable sales in the record on a total market value basis but below on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence 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: 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

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