



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

APPELLANT: Linda Ufheil
DOCKET NO.: 19-05612.001-R-1
PARCEL NO.: 02-20-105-002

The parties of record before the Property Tax Appeal Board are Linda Ufheil, 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: \$22,590
IMPR.: \$111,591
TOTAL: \$134,181

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 wood siding exterior construction with 3,363 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 970 square foot garage. The property has a 45,850 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable properties that are located from .15 of a mile to 1.10 miles from the subject. The comparables have sites ranging in size from 10,450 to 66,360 square feet of land area that are improved with 1.5-story or 2-story dwellings with wood siding exterior construction containing from 2,817 to 3,152 square feet of living area. The dwellings were built from 1991 to 2003. The comparables have full basements, five of which

with finished area, central air conditioning and an attached garage ranging in size from 462 to 1,684 square feet of building area. Six comparables each have a fireplace. Six comparables sold from May 2018 to May 2019 for prices ranging from \$264,000 to \$425,000 or from \$92.35 to \$134.84 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$123,298, which reflects a market value of \$374,880 or \$111.47 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,369. The subject's assessment reflects a market value of \$426,783 or \$126.91 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 .22 to .40 of a mile from the subject. The comparables have sites ranging in size from 41,730 to 48,680 square feet of land area that are improved with 2-story dwellings with wood siding exterior construction containing from 2,487 to 4,267 square feet of living area. The dwellings were built from 1989 to 1996, with the home built in 1995 having a 1996 effective age. The comparables have full basements with finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 660 to 832 square feet of building area. One comparable also has a 400 square foot detached garage. The comparables sold from May 2018 to September 2019 for prices ranging from \$305,000 to \$385,000 or from \$90.23 to \$122.64 per square foot of living area, including land.

Based on this evidence the board of review requested the subject's assessment be reduced to \$134,181, which reflects a market value of \$407,969 or \$121.31 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.

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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted a total of ten comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables. The appellant's comparable #6 lacks recent sales data, which is required to support an overvaluation argument. The Board finds the appellant's remaining comparables are dissimilar 1.5-story dwellings, when compared to the subject's 2-story style, or have sites that are significantly smaller than the subject. The Board finds the board of review's comparables are similar to the subject in location, site size, style and

some features. However, each of these comparables have older construction dates, differ considerably in dwelling size and each has finished basement area, unlike the subject. Nevertheless, the best comparables sold from May 2018 to September 2019 for prices ranging from \$305,000 to \$385,000 or from \$90.23 to \$122.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$426,783 or \$126.91 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record and appears excessive. After considering adjustments to the best comparable sales for differences when compared to the subject, such as their older construction age, the Board finds the board of review's offer to reduce the subject's assessment to \$134,181, which reflects a market value of \$407,969 or \$121.31 per square foot of living area, land included, is appropriate.

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

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

APPELLANT

Linda Ufheil, 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