



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

APPELLANT: Kimberly Davis
DOCKET NO.: 19-05644.001-R-1
PARCEL NO.: 02-27-307-008

The parties of record before the Property Tax Appeal Board are Kimberly Davis, 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: \$3,016
IMPR.: \$94,046
TOTAL: \$97,062

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 with wood siding exterior construction containing 2,719 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 484 square foot garage. The property has a 19,200 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales that are located from .51 to 1.02 of a mile from the subject. The comparables have sites ranging in size from 12,000 to 20,470 square feet of land area that are improved with two-story dwellings with wood siding exterior construction containing from 2,507 to 3,240 square feet of living area. The dwellings were built from 1999 to 2008. The comparables have full basements, three of which have finished area and

three with a walkout. The comparables have central air conditioning and attached garages ranging in size from 529 to 792 square feet of building area. Six comparables each have a fireplace and one comparable has a wood deck. The comparables sold from May 2018 to June 2019 for prices ranging from \$257,500 to \$420,000 or from \$89.72 to \$141.60 per square foot of living area, including land. The appellant's submission included a brief noting the appellant's comparables have significantly larger land values and all have superior quality grades, when compared to the subject.

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 \$97,062. The subject's assessment reflects a market value of \$295,111 or \$108.54 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 1.68 to 2.46 miles from the subject. The comparables have sites ranging in size from 8,770 to 20,100 square feet of land area that are improved with two-story dwellings with wood siding exterior construction containing from 1,941 to 2,596 square feet of living area. The dwellings were built from 1990 to 2006. Three of the comparables have full basements, one of which with finished area, one comparable has a crawl-space foundation and one comparable has a slab foundation. Four comparables have central air conditioning, three comparables have either one or two fireplaces and each comparable has an attached garage ranging in size from 483 to 1,320 square feet of building area. The comparables sold from December 2017 to October 2018 for prices ranging from \$202,500 to \$280,000 or from \$98.30 to \$118.65 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 fourteen comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #4 and #6, due to their differences in size when compared to the subject. The Board also gives less weight to the board of review's comparables #1, #3, #4 and #5, due to their differences in size and/or lack of a basement foundation when compared to the subject. In addition, the board of review's comparable #5 sold 12 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables are similar to the subject in many aspects. However, only the board of review's remaining comparable has a similar quality grade when compared to the subject.

Nevertheless, the best comparables sold from May 2018 to March 2019 for prices ranging from \$257,400 to \$409,000 or from \$89.72 to \$141.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$295,111 or \$108.54 per square foot of living area, including land, which falls at the lower end of the range established by the best comparable sales in the record and appears justified after considering adjustments, such as quality grade. Based on this record 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:

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

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