



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

APPELLANT: Jodi Bloomfield
DOCKET NO.: 19-05660.001-R-1
PARCEL NO.: 02-34-121-028

The parties of record before the Property Tax Appeal Board are Jodi Bloomfield, 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: \$11,848
IMPR.: \$82,817
TOTAL: \$94,665

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 with wood siding exterior construction containing 2,128 square feet of living area. The dwelling was constructed in 1995 and has a full walkout basement, with 1,596 square feet of finished area. Other features include central air conditioning, a fireplace, 3-bathroom fixtures, an attached 440 square foot garage and an enclosed frame porch. The property has a 2,180 square foot site and is located in Lindenhurst, 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 two comparable properties, one of which sold twice. The comparables are located .08 and .09 of a mile from the subject. The comparables have sites with 3,050 square feet of land area that are improved with one-story dwellings with wood siding exterior construction containing 2,128 square feet of living area. The dwellings were built in

1998 and have full unfinished basements. The comparables have central air conditioning, a fireplace, 1.5 or 2-bathroom fixtures and an attached 440 square foot garage. The comparables sold from June 2018 to July 2019 for prices of \$162,000 and \$225,000 or \$76.13 and \$105.73 per square foot of living area, including land. The appellant's submission included a brief explaining that the appellant's comparables #1 and #3 are the same property, which sold a second time after requiring rehabilitation from its first sale. The appellant's submission included Multiple Listing Service (MLS) data for the appellant's comparables.

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 \$94,665. The subject's assessment reflects a market value of \$287,823 or \$135.26 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 .08 to .22 of a mile from the subject. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #1/#3, which sold twice and the appellant's comparable #2. The comparables have sites with 3,050 square feet of land area that are improved with one-story dwellings with wood siding exterior construction containing 2,128 square feet of living area. The dwellings were built in 1997 or 1998 and have full unfinished basements. The comparables have central air conditioning, a fireplace, 1.5 or 2-bathroom fixtures and an attached 440 square foot garage. The comparables sold from June to November 2019 for prices of \$211,000 and \$225,000 or \$99.15 and \$105.73 per square foot of living area, including land. The board of review's submission included a brief arguing the subject is superior to similar neighborhood properties due to its higher number of bathroom fixtures, walkout basement and 1,596 square feet of finished basement area.

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 three comparable properties for the Board's consideration, two of which were submitted by both parties, and one common comparable that sold twice. The Board gives less weight to the appellant's comparable sale #1 due to its condition at the time of the June 2018 sale, that required rehabilitation, based on the MLS data in the record. The Board finds the parties' remaining comparable sales, which includes two common sales, have varying degrees of similarity to the subject. However, each of the best comparables are inferior to the subject in their number of bathroom fixtures, lack of a walkout basement and lack of 1,596 square feet of

finished basement area. Nevertheless, the best comparables sold from June to November 2019 for prices of \$211,000 and \$225,000 or \$99.15 and \$105.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$287,823 or \$135.26 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their inferior features, the Board finds the subject's higher estimated market value as reflected by its assessment is supported. 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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