



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

APPELLANT: Supatra Siritanabodeekul
DOCKET NO.: 19-05744.001-R-1
PARCEL NO.: 16-32-316-023

The parties of record before the Property Tax Appeal Board are Supatra Siritanabodeekul, 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: \$47,741
IMPR.: \$178,547
TOTAL: \$226,288

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 brick and wood siding exterior construction containing 3,910 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 483 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that are located from .15 to .88 of a mile from the subject. Comparables #1 and #2 are located within the same neighborhood code as the subject. Three of the comparables have sites ranging in size from 10,790 to 10,960 square feet of land area that are improved with two-story dwellings containing from 3,134 to 4,500 square feet of living area. The dwellings were built from 1975 to 1995, with the home built in

1975 having a 1982 effective age. The comparables have basements, one of which has finished area, central air conditioning, a fireplace and an attached garage ranging in size from 483 to 836 square feet of building area. One comparable has a wood frame greenhouse with glass walls. Four of the comparables sold from December 2017 to July 2019 for prices ranging from \$535,000 to \$775,000 or from \$166.77 to \$175.66 per square foot of living area, including land. The appellant's submission included a brief noting the appellant's comparables #1 and #2 are located within the same neighborhood code as the subject, comparables #4 and #5 have superior quality grade homes and the subject is in a bad location.

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 \$226,288. The subject's assessment reflects a market value of \$688,015 or \$175.96 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 a sales grid listing information on four properties, however, the grid listed the same property twice as comparables #1 and #3. The comparables are located from .16 of a mile to 2.18 miles from the subject and not within the same neighborhood code as the subject. The comparables have sites ranging in size from 10,200 to 14,790 square feet of land area that are improved with two-story dwellings containing from 3,801 to 4,324 square feet of living area. The dwellings were built from 1991 to 1993, with a home built in 1992 having a 1993 effective age. The comparables have basements, two of which have finished area, central air conditioning, a fireplace and an attached garage ranging in size from 440 to 825 square feet of building area. One comparable has a swimming pool. The comparables sold from April 2018 to March 2019 for prices ranging from \$720,000 to \$785,000 or from \$166.51 to \$206.52 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 record contains a total of eight comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #5 due to the lack of recent sales data, which is required to support an overvaluation argument, or their sale date occurring greater than 12 months prior to the January 1, 2019 assessment date at issue. The Board also gives less weight to the board of review's comparable #4 due to its location over two miles from the subject, as well as the property having a swimming pool, unlike the subject. The Board finds the

parties' remaining comparables have varying degrees of similarity and also sold proximate in time to the January 1, 2019 assessment date at issue. The best comparable sold for prices ranging from \$535,000 to \$785,000 or from \$166.77 to \$206.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$688,015 or \$175.96 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales 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 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:

May 17, 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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APPELLANT

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