



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

APPELLANT: Sheree Geary
DOCKET NO.: 20-00490.001-R-1
PARCEL NO.: 02-19-201-012

The parties of record before the Property Tax Appeal Board are Sheree Geary, 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: \$14,343
IMPR.: \$96,030
TOTAL: \$110,373

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 2020 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 wood siding exterior construction with 1,679 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement with a recreation room, central air conditioning, three fireplaces and a 1,444 square foot attached garage. The property has a 50,700 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 three comparable sales located from .77 of a mile to 1.00 mile from the subject. The comparables have sites ranging in size from 9,400 to 21,231 square feet of land area and are improved with one-story dwellings of wood frame exterior construction that were built from 1971 to 1998. The dwellings range in size from 1,516 to 1,812 square feet of living area. Each comparable has a basement, central air conditioning, and a garage ranging in

size from 400 to 528 square feet of building area. One comparable has a fireplace. The comparables sold from June to November 2019 for prices ranging from \$210,000 to \$400,000 or from \$130.68 to \$263.85 per square foot of living area, including land. 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 \$110,373. The subject's assessment reflects a market value of \$331,550 or \$197.47 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted the assessor's summary sheet that disclosed the subject was purchased in an arm's length transaction June 2018 for \$335,000 under MLS #09885664. The assessor asserted the appellant's comparables are not similar to the subject as they are located on smaller lots with city water and sewer or a lake front property when compared to the subject's larger unincorporated lot. The assessor provided 5 comparables that are located in unincorporated Antioch township on 1 acre +/- lots with similar well and septic systems.

In support of its contention of the correct assessment, the board of review submitted information on ten comparable sales located from .18 to 3.40 miles from the subject. For ease of reference, the second set of five comparables have been renumbered as #6 through #10. Board of review comparable #4 is a duplicate sale of appellant's comparable #3. The comparables have sites ranging in size from 8,790 to 159,870 square feet of land area and are improved with a split-level and nine, one-story dwellings of vinyl siding or wood siding exterior construction that were built from 1960 to 2020. The dwellings range in size from 1,128 to 2,258 square feet of living area. One comparable has a finished lower level and nine comparables have basements, six of which are finished with a recreation room and one of which is a walkout design. Nine comparables have central air conditioning, seven comparables each have one or two fireplaces, and each comparable has an attached or detached garage ranging in size from 371 to 1,152 square feet of building area. Comparable #8 has an additional 576 square foot detached garage. The comparables sold from April 2018 to August 2020 for prices ranging from \$268,000 to \$580,000 or from \$191.32 to \$319.56 per square foot of living area, including land. Based on this evidence the board of requested no change in 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 twelve suggested comparable sales for the Board's consideration as one comparable was common to both parties. The Board finds neither party presented comparables that are truly similar to the subject due to differences in location, land size, age, dwelling size

and/or features when compared to the subject. In addition, board of review comparables #7 and #10 sold in 2018 which is less proximate in time to the January 1, 2020 assessment date than the other sales in the record. Excluding the two sales that sold in 2018 and the three considerably newer dwellings that were built from 2010 to 2020 provided by the board of review, the Board finds the remaining comparables which includes the parties' common comparable sold from June 2019 to August 2020 for prices ranging from \$210,000 to \$414,440 or from \$1279.26 to \$279.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$331,550 or \$197.47 per square foot of living area, including land, which is within the range established by the most recent comparable sales in the record. Furthermore, the Board finds the subject's June 2018 sale price of \$335,000 supports the subject's current assessment. Therefore, based on this evidence and after considering adjustments to the most recent comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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:

September 20, 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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