



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

APPELLANT: Ann Widdowson
DOCKET NO.: 20-00646.001-R-1
PARCEL NO.: 13-02-411-008

The parties of record before the Property Tax Appeal Board are Ann Widdowson, 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: \$40,596
IMPR.: \$152,021
TOTAL: \$192,617

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 is improved with a two-story dwelling of wood siding exterior construction containing 4,019 square feet of living area. The dwelling was built in 1989. Features of the home include a full basement with finished area, central air conditioning, four fireplaces and an attached garage with 805 square feet of building area. The property also has an 880 square foot in-ground swimming pool. The property has a site with approximately 70,130 square feet of land area and is located in Tower Lakes, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of frame construction ranging in size from 3,282 to 3,897 square feet of living area. The homes were built from 1972 to 1992. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging size from 462 to

765 square feet of building area. The comparables have sites ranging in size from 31,529 to 78,495 square feet of land area and are located from .53 to .77 of one mile from the subject property. The sales occurred from April 2018 to November 2018 for prices ranging from \$380,000 to \$505,500 or from \$106.92 to \$140.53 per square foot of living area, including land. The appellant requested the subject's land assessment be reduced to \$184,856.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,617. The subject's assessment reflects a market value of \$578,603 or \$143.97 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 2,924 to 4,765 square feet of living area. The homes were built from 1980 to 1985. Each home has a full basement with two having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 748 to 918 square feet of building area. Comparable #3 has a metal utility shed. The comparables have sites ranging in size from 40,640 to 43,090 square feet of land area and are located from approximately .26 to .96 of one mile from the subject property. The sales occurred from August 2019 to December 2020 for prices ranging from \$512,500 to \$725,000 or from \$141.10 to \$175.27 per square foot of living area, land included.

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 seven comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 through #3 as these comparables sold less proximate in time to the assessment date than the remaining comparables. The Board gives most weight to appellant's comparable sale #4 and the board of review comparable sales. These comparables have varying degrees of similarity to the subject. Each comparable has one or two less fireplaces than the subject, none of the comparables has an in-ground swimming pool as does the subject property, board of review comparable #1 has an unfinished basement while the subject has finished basement area, and the board of review comparables have less land area than the subject, suggesting each comparable would require a positive or upward adjustment to make them more equivalent to the subject property. These four comparables sold for prices ranging from \$475,000 to \$725,000 or from \$140.53 to \$175.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$578,603 or \$143.97 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and considering the possible adjustments to the comparables due to differences from the subject property, the

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Board finds the assessment of the subject property as established by the board of review is correct and 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:

August 23, 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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COUNTY

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