



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

APPELLANT: Nicole Plenge
DOCKET NO.: 20-00961.001-R-1
PARCEL NO.: 13-13-119-011

The parties of record before the Property Tax Appeal Board are Nicole Plenge, 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 ***a reduction*** 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: \$42,948
IMPR.: \$73,707
TOTAL: \$116,655

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, raised ranch dwelling with cedar exterior siding containing 1,852 square feet of living area.¹ The building was constructed in 1962. Features of the home include a 1,294 square foot basement, that is 52% finished, central air conditioning, two fireplaces and an attached 567 square foot garage. The property has a 41,674 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$313,000 as of January 1, 2020. The appellant's appraiser disclosed the subject was dated and in need of rehabilitation. The appraiser included photographs of the subject's original kitchen and damaged

¹ The Board finds the best evidence of the subject's features was the appellant's appraisal.

ceilings due to roof leakage. The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property.

Under the sales comparison approach, the appraiser selected five comparable properties that are located from 1.50 to 1.82 miles from the subject. The comparables have sites ranging in size from 21,797 to 62,064 square feet of land area that are improved with ranch, raised ranch, hillside ranch or split-level dwellings containing from 1,368 to 2,148 square feet of living area. The dwellings range in age from 48 to 62 years old. The comparables have other features with varying degrees of similarity to the subject. The comparables sold from January to December 2019 for prices ranging from \$300,000 to \$390,000 or from \$148.98 to \$236.84 per square foot of living area, including land. After adjusting the comparables' sale prices for differences when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$286,400 to \$350,000 or from \$133.33 to \$255.85 per square foot of living area, including land. Based on these adjusted sale prices, the appraiser estimated that the subject would have a market value of \$313,000 as of January 1, 2020.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$104,323.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,432. The subject's assessment reflects a market value of \$439,868 or \$237.51 per square foot of building 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 appellant's complaint, the board of review submitted information on three comparable properties that are located from .13 to .30 of a mile from the subject. The comparables have sites ranging in size from 14,420 to 45,260 square feet of land area that are improved with ranch or raised ranch dwellings containing from 1,566 to 2,130 square feet of living area. The dwellings were built from 1924 to 1963. The comparables have other features with varying degrees of similarity to the subject. The comparables sold from May 2019 to September 2020 for prices ranging from \$386,000 to \$415,000 or from \$194.84 to \$246.49 per square foot of living area, including land. The board of review argued none of the appraisal comparables are located in North Barrington, like the subject.

Based on this evidence the board of review offered to reduce the subject's assessment to \$125,000, however, the board of review's "Board of Review Notes on Appeal" was marked as if the board of review will not stipulate in this appeal.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion due to the appraiser's selection of comparables that are located over a mile from the subject, when the record contains comparables within the subject's neighborhood that were available to the appraiser for selection. The Board finds this failure calls into question the accuracy of the appraisal's result.

The record contains eight comparable properties, submitted by the parties, for the Board's consideration. The Board gives less weight to the appellant's appraisal comparables due to their locations over a mile from the subject. The Board finds the board of review's comparables were similar to the subject in location, style, age, size and most features. However, the comparables were not adjusted for their superior condition, as documented within the appellant's appraisal, but two do have smaller sites when compared to the subject. Nevertheless, the best comparables sold from May 2019 to September 2020 for prices ranging from \$386,000 to \$415,000 or from \$194.84 to \$246.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$439,868 or \$237.51 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record on a total market value basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is warranted.

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:

October 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Nicole Plenge, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085