



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

APPELLANT: Deborah Belcore
DOCKET NO.: 20-01817.001-R-1
PARCEL NO.: 16-06-400-053

The parties of record before the Property Tax Appeal Board are Deborah Belcore, the appellant; 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: \$18,090
IMPR.: \$124,730
TOTAL: \$142,820

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 condominium unit of brick exterior construction with 2,578 square feet of living area. The dwelling was constructed in 2000 and is approximately 20 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 462 square foot garage. The property includes a proportionate share of the condominium's common elements and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of this argument the appellant submitted information on four sale and equity comparables, together with property record cards and listing sheets for these comparables. The comparables are located within 0.07 of a mile from the subject and are condominium units within the same condominium as the subject. The comparables are improved with one-story or two-story homes of brick exterior construction

ranging in size from 1,918 to 3,028 square feet of living area. The dwellings are 22 years old. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a garage with either 378 or 462 square feet of building area. The comparables sold from September 2018 to October 2020 for prices ranging from \$333,000 to \$416,000 or from \$137.38 to \$208.55 per square foot of living area, including land. The comparables have improvement assessments ranging from \$108,965 to \$120,799 or from \$39.89 to \$56.81 per square foot of living area.

The appellant also submitted a brief stating that two comparables are superior to the subject, with fully finished basements¹ and updates with higher end finishes, whereas the subject has an unfinished basement and builder-grade finishes. The appellant argued that two comparables have “outdated” assessments compared to their recent sale prices. The appellant further argued that comparable #2’s assessment is based on an inaccurate dwelling size.²

Based on this evidence, the appellant requested a reduction in the subject’s assessment to \$128,538, which would reflect a market value of \$385,653 or \$149.59 per square foot of living area, including land, at the statutory level of assessment of 33.33%. In the alternative, the appellant requested a reduction in the subject’s improvement assessment to \$110,448 or \$42.84 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,820. The subject's assessment reflects a market value of \$429,018 or \$166.41 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. The subject has an improvement assessment of \$124,730 or \$48.38 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where comparable #1 is the same property as the appellant’s comparable #2. The comparables are located within 1.10 miles from the subject and one comparable is located within the same condominium as the subject. Four comparables range in size from 5,170 to 30,930 square feet of land area. The comparables are improved with one-story homes of brick or wood siding exterior construction ranging in size from 1,918 to 2,995 square feet of living area. The dwellings were built from 1956 to 2005 with the oldest home having an effective age of 1977. Each home has a full basement, two of which have finished area and one of which is a walkout basement. Each home also has central air conditioning, one or two fireplaces, and a garage ranging in size from 378 to 756 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from January to November 2019 for prices ranging from \$400,000 to \$805,000 or from \$208.55 to \$285.59 per square foot of living area, including land.

¹ The Board notes that the appellant’s grid analysis reports three comparables have fully finished basements.

² The appellant submitted the property record card for this comparable which contains a sketch and measurements for this property showing 1,918 square feet of living area and a listing sheet describing this property with 3,046 square feet of living area. The Board finds the best evidence of this property’s dwelling size is found in its property record card.

The board of review also submitted information on five equity comparables. The comparables are located within 0.08 of a mile from the subject and within the same condominium as the subject. The comparables are improved with one-story or two-story homes of brick exterior construction ranging in size from 2,522 to 2,578 square feet of living area. The dwellings were built from 1999 to 2001. Each home has a full basement, central air conditioning, a fireplace, and a garage ranging in size from 462 to 506 square feet of building area. The comparables have improvement assessments ranging from \$124,730 to \$131,394 or from \$48.38 to \$52.10 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends, in part, that 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 sales, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables, including the parties' common comparable, due to significant differences from the subject in design and/or dwelling size. Moreover, the appellant's comparable #1 sold less proximate in time to the January 1, 2020 assessment date. The Board also gives less weight to the board of review's comparables #2 and #4, due to substantial differences from the subject in age, lot size, and/or inground swimming pool amenity.

The Board finds the best evidence of market value to be the board of review's comparables #3 and #5, which are similar to the subject in design, dwelling size, age, and some features, although neither of these comparables is a condominium unit like the subject. These most similar comparables sold in April and September 2019 for prices of \$650,000 and \$770,000 or \$285.59 and \$269.89 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$385,653 or \$149.59 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellant also contends assessment inequity with respect to the improvement as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code

§1910.65(b). 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #3 and #4, due to significant differences from the subject in design and/or dwelling size.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #5, which are similar to the subject in design, location, dwelling size, age, and most features. These comparables have improvement assessments of \$124,730 and \$128,541 or \$48.38 and \$50.77 per square foot of living area. The subject's improvement assessment of \$124,730 or \$48.38 per square foot of living area is identical to two of the best comparables and below the third best comparable in this record. The subject's assessment is particularly well-supported by the board of review's comparables #1 and #2, which are identical to the subject in dwelling size and most features. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: July 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

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