



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

APPELLANT: Margo E. Burns  
DOCKET NO.: 20-02364.001-R-1  
PARCEL NO.: 11-20-306-005

The parties of record before the Property Tax Appeal Board are Margo E. Burns, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$93,029  
**IMPR.:** \$191,002  
**TOTAL:** \$284,031

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 two-story dwelling of brick exterior construction with 4,044 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 781 square foot garage and a 1,000 square foot inground swimming pool.<sup>1</sup> The property has an approximately 24,760 square foot site and is located in Libertyville, Libertyville 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 located within 0.21 of a mile from the subject property. The comparables have sites that range in size from 21,879 to 37,841 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,604 to 4,599 square feet of living area. The dwellings

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<sup>1</sup> The appellant did not describe the subject as having an inground swimming pool, which was reported in the subject's property record card, submitted by the board of review. The appellant did not refute this fact in rebuttal.

were built from 1990 to 1998. Each comparable has a basement, central air conditioning, one or three fireplaces and a garage ranging in size from 731 to 1,016 square feet of building area. The properties sold from July 2019 to November 2020 for prices ranging from \$725,000 to \$837,500 or from \$163.08 to \$201.17 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$260,258 which reflects a market value of \$780,852 or \$193.09 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$284,031. The subject's assessment reflects a market value of \$853,202 or \$210.98 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 five comparable sales located within 0.12 of a mile from the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #3 and #2, respectively. The comparables have sites that range in size from 21,880 to 29,510 square feet of land area and are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 3,604 to 4,839 square feet of living area. The homes were built from 1990 to 1999. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 731 to 950 square feet of building area. The properties sold from August 2018 to October 2020 for prices ranging from \$725,000 to \$990,000 or from \$197.15 to \$228.37 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review comparables, indicating comparable #5 to be an unacceptable comparable due to its remote sale date and accepting comparables #1 and #2 presented by the board of review. Counsel concluded its best comparables supported a reduction 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 seven comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to the appellant's comparables #1 and #4 along with board of review comparables #2 and #5 which are less similar to the subject in site size, dwelling size and/or sold in 2018, less proximate in time to the January 1, 2020 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining three comparables, including the two common properties, which are more similar to the subject in location, age, design, dwelling size and other features, although none of these best comparables has an inground swimming pool like the subject, suggesting an upward adjustment is needed to account for this amenity. These three comparables sold from July 2019 to October 2020 for prices ranging from \$725,000 to \$980,000 or from \$197.15 to \$218.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$853,202 or \$210.98 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, 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:

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

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COUNTY

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