



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

APPELLANT: P. Sullivan & M. Dittmer  
DOCKET NO.: 20-02394.001-R-1  
PARCEL NO.: 15-14-403-042

The parties of record before the Property Tax Appeal Board are P. Sullivan & M. Dittmer, the appellants, by attorney 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:** \$65,978  
**IMPR.:** \$103,098  
**TOTAL:** \$169,076

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 with brick and wood siding exterior construction with 2,388 square feet of living area.<sup>1</sup> The dwelling was constructed in 1958 but has a 1966 effective age. Features of the home include a basement, that has 1,347 square feet of finished area, central air conditioning, two fireplaces and an attached 484 square foot garage. The property has a 20,000 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales that are located from .18 to .74 of a

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<sup>1</sup> The Board finds the subject dwelling has a 1966 effective age and 1,347 square feet of finished basement area, based on the subject's Property Record Card (PRC) submitted by the board of review, which was not refuted by the appellants.

mile from the subject. The comparables have sites ranging in size from 19,166 to 29,621 square feet of land area that are improved with one-story dwellings containing from 2,223 to 2,760 square feet of living area. The dwellings were built from 1957 to 1976. Two comparables have unfinished basements and four comparables do not have a basement foundation. The comparables have central air conditioning, one or two fireplaces and a garage ranging in size from 436 to 918 square feet of building area. The comparables sold from May 2019 to August 2020 for prices ranging from \$130,000 to \$488,000 or from \$49.75 to \$190.44 per square foot of living area, including land.

Based on this evidence the appellants 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 \$169,076. The subject's assessment reflects a market value of \$507,888 or \$212.68 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 that are located from .14 to .85 of a mile from the subject. The board of review's comparables #4 and #5 are the same properties as the appellants' comparables #3 and #6. The comparables have sites ranging in size from 19,170 to 37,030 square feet of land area that are improved with one-story dwellings containing from 2,096 to 2,760 square feet of living area. The dwellings were built from 1957 to 1976. Two comparables have basements, one of which has finished area, and three comparables have either a crawl-space or a slab foundation. The comparables have central air conditioning, one or two fireplaces and an attached garage ranging in size from 436 to 628 square feet of building area. The comparables sold from March 2018 to March 2020 for prices ranging from \$450,000 to \$590,000 or from \$176.81 to \$271.95 per square foot of living area, including land. The board of review argues the subject benefits from its location near the end of a quiet wooded cul-de-sac. In addition, the appellants' comparable #2 was a foreclosure sale requiring only cash.

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

The appellants submitted rebuttal critiquing the board of review's submission. The appellants argued the appellants' comparables #1, #2, #4 and #5, support a request to lower the subject's market value to \$354,523 or \$148.46 per square foot of living area, including land, based on the comparables' median sale prices.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales for the Board's consideration, two of which were submitted by both parties. The Board gives less weight to the appellants' comparable #2 due to its sale price being an outlier, when compared to the other comparable sales in the record. The board of review argued this sale was a foreclosure sale requiring only cash, which could explain its lower sale price. The Board also gives less weight to the board of review's comparables #1, #2 and #3, due to their sale date occurring greater than 18 months prior to the January 1, 2020 assessment date at issue. The Board finds the parties' remaining comparables, which includes the parties' common comparables, are similar to the subject in location, style, age, size and some features. However, four of the parties' best comparables lack a basement foundation, when compared to the subject, and the remaining comparable lacks finished basement area, unlike the subject. Nevertheless, the best comparables sold from May 2019 to August 2020 for prices ranging from \$345,000 to \$488,000 or from \$131.68 to \$190.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$507,888 or \$212.68 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher estimated market value as reflected by its assessment is supported. Based on this evidence 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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APPELLANT

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