



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

APPELLANT: Alison Baker Frank Packer
DOCKET NO.: 20-02415.001-R-1
PARCEL NO.: 16-33-108-017

The parties of record before the Property Tax Appeal Board are Alison Baker Frank Packer, the appellants, 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 ***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: \$26,489
IMPR.: \$139,961
TOTAL: \$166,450

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 1-story dwelling of brick construction with 2,593 square feet of living area. The building was constructed in 1997. Features of the home include a slab foundation, central air conditioning, a fireplace and an attached 420 square foot garage. The property has an approximately 7,840 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In partial support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$440,000 as of December 13, 2019. The appellant's appraisal disclosed an "exterior third party" inspection was performed. The appraisal included six properties improved with 2-story, Colonial and Ranch style dwellings, five of which have basement foundations. Four of the properties sold from March to August 2019 for prices ranging from \$435,000 to 493,000 or from

\$176.77 to 215.56 per square foot of living area, including land. The two remaining properties were listings each with asking prices of \$449,000.

As an alternative to the appellant's appraisal, the appellant submitted information on four comparable sales that are located from .17 to .19 of a mile from the subject. The comparables are improved with 1-story dwellings containing 2,082 or 2,282 square feet of living area. The dwellings were built in 1996 or 1998 and do not have basements. Each comparable has central air conditioning and two comparables each have a fireplace. The comparables sold from June 2019 to October 2020 for prices ranging from \$315,000 to \$402,000 or from \$138.04 to \$193.08 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$142,734.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,047. The subject's assessment reflects a market value of \$591,910 or \$228.27 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 five comparable properties that are located from .08 to .79 of a mile from the subject. Three comparables have sites ranging in size from 1,430 to 17,000 square feet of land area that are improved with 1-story dwellings containing from 1,632 to 2,882 square feet of living area. The dwellings were built from 1956 to 2002. Three comparables have unfinished basements and two comparables have slab foundations. Each comparable has central air conditioning, three comparables each have a fireplace and four comparables have an attached garage ranging in size from 400 to 506 square feet of building area. The comparables sold from January 2017 to December 2019 for prices ranging from \$390,000 to \$631,000 or from \$195.35 to \$243.35 per square foot of living area, including land.

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

The appellant submitted rebuttal critiquing the board of review's submission. The appellant argued the appellant's comparables #1 and #2 support a request to lower the subject's market value to \$372,133 or \$143.51 per square foot of living area, including land, based on the comparables' median sale prices.

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 and the properties selected within the appraisal. The Board finds the comparables have dissimilar style dwellings and/or basement foundation, when the record contains comparables more similar to the subject that were available to the appraiser for selection. The Board finds this failure calls into question the accuracy of the appraisal's result.

The parties submitted a total of nine comparable properties for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #2, #3 and #5, due to their dissimilar basement foundation, smaller dwelling size, or their sale date occurring greater than 35 months prior to the January 1, 2020 assessment date at issue. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. However, each has a smaller dwelling, and each lacks an attached garage, unlike the subject. Nevertheless, the best comparables sold from May 2019 to October 2020 for prices ranging from \$315,000 to \$510,000 or from \$138.04 to \$232.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$591,910 or \$228.27 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 below 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:

November 22, 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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