



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

APPELLANT: Mary Geer
DOCKET NO.: 20-03000.001-R-1
PARCEL NO.: 07-08-101-011

The parties of record before the Property Tax Appeal Board are Mary Geer, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$23,953
IMPR.: \$142,697
TOTAL: \$166,650

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 2-story dwelling of wood siding exterior construction with 3,835 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and an attached 770 square foot garage. The property has an approximately 25,040 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that are located from .05 to .19 of a mile from the subject. The comparables have sites ranging in size from 25,208 to 58,300 square feet of land area that are improved with 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,845 to 2,955 square feet of living area. The dwellings were built from 1989 to 1991. The comparables have full basements, two of which have finished area,

central air conditioning, one or two fireplaces, and an attached garage ranging in size from 651 to 902 square feet of building area. The comparables sold from January to December 2019 for prices ranging from \$300,000 to \$335,000 or from \$102.85 to \$117.75 per square foot of living area, including land. The appellant's appeal revealed that the subject property is an owner-occupied residence. Based on this evidence the appellant 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 \$166,650. The subject's assessment reflects a market value of \$500,601 or \$130.53 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 board of review's "Board of Review Notes on Appeal" revealed that the first year of the General Assessment Cycle for the subject property was 2019 and an equalization factor of 1.0299 was applied to the subject for the 2020 tax year.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located from .03 to .27 of a mile from the subject. The comparables have sites ranging in size from 25,020 to 34,010 square feet of land area that are improved with 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,615 to 3,889 square feet of living area. The dwellings were built from 1989 to 1993. The comparables have full basements, one of which has finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 680 to 804 square feet of building area. One comparable has a gazebo. The comparables sold from July 2019 to June 2020 for prices ranging from \$395,000 to \$520,000 or from \$128.24 to \$172.07 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of 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 evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, as well as the board of review's comparables #3 and #4, due to their dissimilar 1.5-story style dwelling and/or their significantly smaller dwelling size when compared to the subject. The Board finds the board of review's remaining comparables are similar to the subject in location, style, age, size and most features. The best comparables sold in May and June 2020 for prices of \$510,000 and \$455,000 or \$131.14 and \$128.24 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$500,601 or \$130.53 per square foot of living area, including land, which falls between the market values of the best comparables in the record. 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 supported.

Additionally, after reviewing the appeal, the Property Tax Appeal Board takes notice that the subject property is owner occupied and was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-08799.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$161,812 based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Following the dictates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the subject should have a 2020 assessment of \$166,650. The subject's 2020 assessment is \$166,650.

Based on the evidence in this record and considering the dictates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds a reduction in the subject's assessment is not appropriate.

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: January 17, 2023



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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