



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

APPELLANT: Samantha Garrity
DOCKET NO.: 20-03356.001-R-1
PARCEL NO.: 16-31-402-002

The parties of record before the Property Tax Appeal Board are Samantha Garrity, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein; 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: \$56,867
IMPR.: \$116,391
TOTAL: \$173,258

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 with wood siding exterior construction containing 2,490 square feet of living area.¹ The dwelling was built in 1967 and features a partially finished basement, central air conditioning, a fireplace, and an attached garage with 441 square feet of building area. The property has a site of approximately 13,944 square feet and is located in Deerfield, West Deerfield 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 the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 10,000 to 19,980 square feet of land area and are improved with 2-story dwellings of wood

¹ Some descriptive information such as the subject's dwelling and lot sizes was drawn from the information contained in the subject's property record card submitted by the board of review.

siding or brick exterior construction. The appellant did not disclose the dwelling sizes of the four comparables. The comparables were built in either 1966 or 1968 and each dwelling features a partially finished basement, central air conditioning, a fireplace, and a garage ranging in size from 420 to 506 square feet of building area. The comparables sold from April 2019 to April 2020 for prices ranging from \$330,000 to \$465,000 or from \$141.57 to \$193.19 per square foot of living area, including land.² Based on this evidence, the appellant requested the subject's total assessment be reduced to \$146,910 which would reflect a market value of \$440,774 or \$177.02 per square foot of living area, land included, at 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 \$173,258. The subject's assessment reflects a market value of \$520,451 or \$209.02 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 four comparable sales located within the same assessment neighborhood code as the subject property. Comparables #3 and #4 have parcels containing 10,000 and 11,200 square feet of land area. The board of review did not disclose the parcel sizes for comparables #1 and #2. The comparables are improved with 2-story dwellings with wood siding or brick exterior construction that range in size from 2,143 to 2,604 square feet of living area. The dwellings were built in either 1965 or 1966. Three comparables each feature an unfinished basement and one comparable was built on a concrete slab foundation. Each home also has central air conditioning, a fireplace, and an attached garage ranging in size from 420 to 506 square feet of building area. The comparables sold from March 2019 to November 2020 for prices ranging from \$485,000 to \$638,000 or from \$212.81 to \$245.01 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

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 Board finds the parties submitted a total of nine comparable sales (including one property that sold twice) in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable sales due to lack of descriptive data with respect to dwelling sizes, thus making it impractical for the Board to conduct a meaningful comparative analysis. The Board also gave less weight to board of review comparable #1 due to its concrete slab foundation, dissimilar to the subject's basement.

² Appellant's comparable sale #1 which the appellant reported to have sold in April 2020 for a price of \$330,000 is the same property as the board of review comparable sale #3 which the board of review disclosed sold in November 2020 for a price of \$499,990.

The Board finds the best evidence of market value to be board of review comparable sales #2, #3, and #4 as these comparables are most similar to the subject in location, age, design, foundation, and most features. However, each of these comparables has a smaller dwelling size relative to the subject dwelling, and each lacks a finished basement area, unlike the subject's partially finished basement, suggesting upward adjustments to these comparables is appropriate in order to make them more equivalent to the subject property. The best comparables in the record sold from March 2019 to November 2020 for prices ranging from \$485,000 to \$500,000 or from \$212.81 to \$233.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$520,451 or \$209.02 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on an overall value basis but below the range on a per square foot of living area basis. After considering adjustments to the best comparables in the record for differences from the subject such as inferior unfinished basements and smaller dwelling sizes, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction 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:

December 20, 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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