



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

APPELLANT: Cathy Allen
DOCKET NO.: 20-03385.001-R-1
PARCEL NO.: 15-14-404-004

The parties of record before the Property Tax Appeal Board are Cathy Allen, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$68,946
IMPR.: \$76,939
TOTAL: \$145,885

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 dwelling¹ of brick and frame exterior construction with 2,918 square feet of living area.² The dwelling was constructed in 1968. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and an 850 square foot garage. The property has a 25,700 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

¹ The Board notes the subject's property record card presented by the board of review describes a 1.5-story home and contains a sketch with measurements of the subject property, whereas both the appellant and the board of review report the subject is a 2-story home in their grid analyses. The Board finds this difference will not affect its analysis herein and accepts the parties' description of the subject as a 2-story home.

² The Board notes that the subject's property record card describes 2,826 square feet of living area whereas both the appellant's and the board of review's grid analyses report 2,918 square feet of living area. The Board finds this difference will not affect its analysis herein and accepts the parties' description of the subject as having 2,918 square feet of living area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales presented in two grid analyses. The comparables are located within 0.41 of a mile from the subject. The parcels range in size from 19,602 to 25,700 square feet of land area and are improved with 2-story homes of frame or brick and frame exterior construction ranging in size from 2,441 to 2,964 square feet of living area. The dwellings were built from 1929 to 1977 with the oldest home having an effective age of 1950. Each home has central air conditioning, one to three fireplaces, and a garage ranging in size from 525 to 672 square feet of building area. The comparables sold from June 2018 to July 2019 for prices ranging from \$347,500 to \$440,000 or from \$128.21 to \$163.04 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$145,885 which would reflect a market value of \$437,699 or \$150.00 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 \$186,082. The subject's assessment reflects a market value of \$558,973 or \$191.56 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 0.82 of a mile from the subject. The parcels range in size from 19,602 to 22,651 square feet of land area and are improved with 2-story homes of frame or brick and frame exterior construction ranging in size from 2,652 to 3,008 square feet of living area. The dwellings were built from 1969 to 1980 with comparables #1 and #4 having effective ages of 1975 and 1981. Each home has a basement, four of which have finished area, central air conditioning, and a garage ranging in size from 506 to 552 square feet of building area. Four homes each have one or two fireplaces. Comparable #2 has an inground swimming pool. The comparables sold from October 2018 to January 2020 for prices ranging from \$530,000 to \$612,000 or from \$194.48 to \$221.56 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3, due to substantial differences from the subject in dwelling size and/or age. The Board gives less weight to the board of review's comparables, which each have a basement foundation, four of which have finished area,

compared to the subject's concrete slab foundation. Moreover, the board of review's comparable #2 has an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4, which are relatively similar to the subject in dwelling size, age, location, and features. These most similar comparables sold in January and June 2019 for prices of \$427,500 and \$380,000 or for \$163.04 and \$128.21 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$558,973 or \$191.56 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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

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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