



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

APPELLANT: Kathleen Dumler
DOCKET NO.: 20-04201.001-R-1
PARCEL NO.: 12-32-103-013

The parties of record before the Property Tax Appeal Board are Kathleen Dumler, 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 **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: \$ 85,738
IMPR.: \$238,986
TOTAL: \$324,724

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 one-story dwelling of stone and wood siding exterior construction with 5,042 square feet of living area. The dwelling was constructed in 1948 and has a reported effective date of construction of 1960, having been remodeled in 2001. Features of the home include an unfinished partial basement, central air conditioning, two fireplaces and a 636 square foot garage. The property has a 20,060 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. The appellant submitted a grid analysis with information on three sales. In a brief, counsel for the appellant noted that comparable #1 was rehabbed in 2014 and provided a listing sheet to support the assertion; and comparable #2 has a basement "over four times bigger than the subject's basement" and the garage is twice as large as the subject's.

The comparables are located with the same assessment neighborhood code as the subject and from .52 of a mile to 1.31-mile from the subject. The parcels range in size from 47,215 to 83,265 square feet of land area and have each been improved with either a 1-story, a 1.5-story or a 2-story dwelling built from 1928 to 1978 with comparables #1 and #2 having reported effective years of construction of 1946 and 1980, respectively. The dwellings range in size from 4,217 to 5,893 square feet of living area. Each home features a basement, central air conditioning, a fireplace and a garage ranging in size from 484 to 1,329 square feet of building area. The comparables sold from January 2019 to July 2020 for prices ranging from \$645,000 to \$1,000,000 or from \$134.06 to \$210.93 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$225,187, which would reflect a market value of \$675,629 or \$134.00 per square foot of living area, including land, 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 \$324,724. The subject's assessment reflects a market value of \$975,440 or \$267.10 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, where board of review comparable #2 is the same property as appellant's comparable #1. Board of review comparables #1 and #2 are each located with the same assessment neighborhood code as the subject whereas comparables #3 and #4 are located .77 of a mile and 2.31-miles from the subject. The parcels range in size from 40,190 to 83,260 square feet of land area and have each been improved with either a 1.5-story, a 1.75-story or a 2-story dwelling of brick, wood siding or stucco and brick exterior construction. The homes were built from 1928 to 1967 with three of the comparables having reported effective years of construction of 1979, 1946 and 1969, respectively. The dwellings range in size from 4,418 to 5,387 square feet of living area. Three of the homes have a basement, two of which have recreation rooms; comparable #3 has a concrete slab foundation. Each dwelling has central air conditioning, two to four fireplaces and a garage ranging in size from 484 to 1,025 square feet of building area. The comparables sold from May 2019 to July 2020 for prices ranging from \$1,000,000 to \$1,305,000 or from \$198.45 to \$295.38 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales, with one common property presented by both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 along with board of review comparable #1 due to differences in dwelling sizes as compared to the subject home.

While none of the comparables are particularly similar to the subject in all respects, one this record, the Board finds the best evidence of market value to be the common comparable appellant's comparable sale #1/board of review comparable sale #2 along with board of review comparable sales #3 and #4. These three most similar comparables sold from April to July 2020 for prices ranging from \$1,000,000 to \$1,100,000 or from \$198.45 to \$210.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$975,440 or \$267.10 per square foot of living area, including land, which is below the range established by the best comparable sales in this record in terms of overall value and above the range on a per-square-foot basis. After considering adjustments for differences, such as the subject's one-story design which presents a higher cost of construction on a per-square-foot basis than the best comparables which are each 1.75-story and 2-story dwellings. Based on this evidence and after thorough consideration of appropriate and numerous adjustments for differences, the Board finds the appellant has failed to establish overvaluation by a preponderance of the evidence and thus, 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:

April 19, 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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