



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

APPELLANT: Joan Lynch
DOCKET NO.: 20-04213.001-R-1
PARCEL NO.: 12-31-102-008

The parties of record before the Property Tax Appeal Board are Joan Lynch, 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: \$107,977
IMPR.: \$222,657
TOTAL: \$330,634

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 brick exterior construction with 4,593 square feet of living area. The dwelling was constructed in 1967 and has a reported effective age of 1975.¹ Features of the home include a basement, central air conditioning, two fireplaces and a 587 square foot garage. The property has an approximately 26,130 square foot site and is located in Lake Forest, Shields 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 with the same assessment neighborhood code as the subject and located from .08 to .79 of a mile from the subject property. The comparables have sites that range in size from 26,511 to 83,265 square feet of land area.

¹ The subject's property record provided by the board of review revealed the subject dwelling was remodeled in 2006 and has two fireplaces, which was unrefuted by the appellant.

The comparables are improved with 1.5-story, 1.75-story or 2-story dwellings ranging in size from 3,933 to 4,741 square feet of living area. The dwellings were built from 1928 to 1981 with comparable #4 having a reported effective age of 1946. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 484 to 1,240 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 \$152.95 to \$210.93 per square foot of living area, including land. The appellant also provided the listing sheets for comparables #2 and #4, which disclosed the dwellings were rehabbed in 1998 and 2014, respectively. Based on this evidence, the appellant requested the subject's assessment be reduced to \$298,515, which would reflect a market value of \$895,605 or \$195.00 per square foot of living area, including land, when using 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 \$330,634. The subject's assessment reflects a market value of \$993,193 or \$216.24 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 from .47 of a mile to 1.36 miles from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 20,040 to 45,300 square feet of land area. The comparables are improved with 1.5-story, 1.75-story or 2-story dwellings of brick, stone, or stucco and stone exterior construction ranging in size from 3,999 to 4,418 square feet of living area. The dwellings were built from 1967 to 2005 with comparable #2 having a reported effective age of 1979. The comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 552 to 931 square feet of building area. The comparables sold from April 2019 to October 2020 for prices ranging from \$1,015,000 to \$1,725,000 or from \$253.81 to \$396.92 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 record contains eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #4, as well as board of review comparables #3 and #4 due to differences from the subject in age and/or they have finished basement area, unlike the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are relatively similar to the subject in dwelling size, age and some features. These five comparables sold from January 2019 to October 2020 for prices ranging from \$645,000 to \$1,305,000 or from \$152.95 to \$295.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$993,193 or \$216.25 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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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