



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

APPELLANT: Lisa McDonough  
DOCKET NO.: 20-04303.001-R-1  
PARCEL NO.: 11-27-103-005

The parties of record before the Property Tax Appeal Board are Lisa McDonough, 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:** \$85,248  
**IMPR.:** \$96,401  
**TOTAL:** \$181,649

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 and cedar exterior construction with 3,066 square feet of living area. The dwelling was built in 1978. Features of the home include a crawl-space foundation, central air conditioning, two fireplaces and an attached 704 square foot garage. The property has an approximately 80,150 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$507,000 as of January 1, 2019. The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject. The appellant's appraiser selected four comparable properties that are located from .26 of a mile to 2.54 miles from the subject. The comparables have sites ranging in size from 13,068 to 202,811 square feet

of land area that are improved with "Traditional" style dwellings of brick, brick and aluminum or brick and vinyl exterior construction ranging in size from 2,888 to 3,195 square feet of living area. The comparables range in age from 35 to 46 years old. The comparables have basements, two of which have finished area, central air conditioning, a fireplace and a 2-car or 3-car garage. The comparables sold from June to December 2018 for prices ranging from \$508,000 to \$550,000 or from \$160.25 to \$190.44 per square foot of living area, including land. After adjusting the comparables' sale prices for differences when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$468,600 to \$547,900. Based on these adjusted sale prices, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$507,000 as of January 1, 2019.

Based on this evidence the appellant requested the subject's assessment be reduced to \$168,613.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,649. The subject's assessment reflects a market value of \$545,656 or \$177.97 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.

As to the appellant's appraisal, the board of review argued the appraiser selected two comparables that are located over 2 miles from the subject, one of which is also not located in Libertyville like the subject, when the board of review selected comparables that are located within .50 of a mile from the subject and within the subject's neighborhood. The board of review also questions the \$17,000 site adjustment for the appraisal's comparable #1, which has .3 acres of land area, when compared to the subject's 1.8 acres of land area.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that are located from .22 to .44 of a mile from the subject. The comparables have sites ranging in size from 40,050 to 46,610 square feet of land area that are improved with 1-story or 2-story dwellings of wood siding or brick exterior construction ranging in size from 2,426 to 3,285 square feet of living area. The comparables were built in 1970 or 1977, with the home built in 1970 having a 1983 effective age. The comparables have unfinished basements, central air conditioning, from one to three fireplaces, and an attached garage ranging in size from 452 to 825 square foot of building area. The comparables sold from April 2019 to October 2020 for prices ranging from \$515,000 to \$590,000 or from \$179.60 to \$214.66 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.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion due to the appraiser's selection of comparables that are located over 2 miles from the subject, when the record contains comparables within the subject's neighborhood. The Board finds this failure calls into question the accuracy of the appraisal's result. Additionally, the appraisal's effective date of January 1, 2019 is 12 months prior to the January 1, 2020 assessment date at issue and the comparables contained in the appraisal have sale dates occurring greater than 12 months prior to the January 1, 2020 assessment date at issue.

The record contains a total of seven comparable properties for the Board's consideration, none of which have a crawl-space foundation like the subject. Nevertheless, the Board gives less weight to the appellant's appraisal comparables due to their locations over a mile from the subject and/or their sale date occurring greater than 12 months prior to the January 1, 2020 assessment date at issue. The Board also gives less weight to the board of review's comparable #2 due to its dissimilar 1-story style dwelling, unlike the subject's 2-story style dwelling. The Board finds the board of review's remaining comparables were similar to the subject in location, style, age, size and some features. These comparables also sold proximate in time to the January 1, 2020 assessment date at issue. However, the best comparables have basement foundations, unlike the subject's crawl-space foundation, and each have a significantly smaller site when compared to the subject. Nevertheless, the best comparables sold in April 2019 and September 2020 for prices of \$515,000 and \$580,000 or \$212.28 and \$214.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$545,656 or \$177.97 per square foot of living area, including land, which falls between the market values of the best comparable sales in the record on a total market value basis but below the market values on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's lower per square foot estimated market value as reflected by its assessment is justified. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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