



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

APPELLANT: Wendy Doty
DOCKET NO.: 20-04393.001-R-1
PARCEL NO.: 11-16-310-012

The parties of record before the Property Tax Appeal Board are Wendy Doty, 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: \$89,631
IMPR.: \$169,087
TOTAL: \$258,718

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 wood siding exterior construction with 3,004 square feet of living area. The dwelling was built in 1925 but has an effective year built of 1988. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 451 square foot garage. The property has an approximately 7,000 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 information on four comparable sales located from 0.45 of a mile to 1.27 miles from the subject property, each of which is located outside the subject's neighborhood. The comparables have sites that range in size from 13,626 to 23,064 square feet of land area and are improved with 2-story dwellings of frame or brick and frame exterior construction that range in size from 2,498 to 3,358 square feet of living area. The dwellings were built from 1973 to

1985 but have effective years built from 1973 to 1996. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 473 to 625 per square foot of building area. Comparable #2 has a 532 square foot inground swimming pool. The appellant submitted a Multiple Listing Service sheet for comparable #3 which disclosed it was rehabbed in 2018. The properties sold from March 2019 to April 2020 for prices ranging from \$541,000 to \$719,000 or from \$189.90 to \$243.53 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$258,718. The subject's assessment reflects a market value of \$777,164 or \$258.71 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 0.57 miles from the subject and in the same neighborhood as the subject. Comparable #4 has a site with 21,610 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction that range in size from 2,784 to 3,309 square feet of living area. The dwellings were built from 1926 to 2013 but have effective years built of 1987 to 2013. Each comparable has an unfinished basement, central air conditioning, one to four fireplaces, and a garage ranging in size from 480 to 897 square feet of building area. Comparable #2 has a fully finished attic. The properties sold from December 2018 to October 2020 for prices ranging from \$750,000 to \$1,050,000 or from \$269.40 to \$317.32 per square foot of living area, land included. 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 nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their differences in location, age and/or dwelling size when compared to the subject; moreover, the appellant's comparable #2 has a pool which is not a feature of the subject. The Board gives less weight to board of review comparables #1, #2, and #3 due to their differences in age/effective age when compared to the subject, in addition, to board of review comparable #2 having a fully finished attic, unlike the subject.

The Board finds the best evidence of market value to be board of review comparables #3 and #4 which are more similar overall to the subject in location, design, age/effective age, dwelling size, and amenities. The properties sold from in December 2018 and October 2020 for prices of \$750,000 and \$792,000 or for \$269.40 and \$275.77 per square foot of living area, land included.

The subject's assessment reflects a market value of \$777,164 or \$258.71 per square foot of living area, including land, which is bracketed by the two best comparable sales on an overall market value basis but falls below the two best comparable sales on a per square foot basis. Based on the record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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 18, 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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