



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

APPELLANT: Teresa Brousseau
DOCKET NO.: 20-04571.001-R-1
PARCEL NO.: 07-17-307-020

The parties of record before the Property Tax Appeal Board are Teresa Brousseau, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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: \$16,868
IMPR.: \$83,039
TOTAL: \$99,907

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 2,398 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full basement with finished area, central air conditioning, one fireplace, and a 420 square foot garage. The property has an approximately 11,326 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within 0.94 of a mile from the subject and with two having the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 9,150 to 17,860 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,995 to 2,656 square feet of living area. The dwellings were built from 1993 to 1996.

Each comparable has a basement with three having finished area, central air conditioning, and a 420 to 490 square foot garage. Three comparables each have one fireplace. The properties sold from September 2018 to September 2019 for prices ranging from \$200,000 to \$295,000 or from \$100.25 to \$111.07 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,907. The subject's assessment reflects a market value of \$300,111 or \$125.15 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 with the same assessment neighborhood code as the subject property and located within 0.58 of a mile from the subject. The comparables have sites that range in size from 10,890 to 21,720 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,297 to 2,554 square feet of living area. The dwellings were built from 1994 to 1996 with comparable #4 having an effective year built of 1997. The comparables each have a basement with one being a walkout style and three having finished area, central air conditioning, one fireplace, and a 420 to 441 square foot garage. The properties sold from March 2019 to December 2020 for prices ranging from \$330,000 to \$354,000 or from \$131.13 to \$149.37 square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

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). 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 ten suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 which differ from the subject in dwelling size and/or basement finish. The Board gives less weight to the appellant's comparable #5 which has a sale date which is less proximate to the subject's assessment date than the other comparables in the record. The Board also gives less weight to board of review comparables #1, #3, and #4 which differ from the subject in lot size or basement finish.

The Board finds the best evidence of market value to be the parties' remaining comparables which are overall more similar to the to the subject in location, design, age, dwelling size, and other features. The comparables sold from January 2019 to December 2020 for prices ranging from \$221,000 to \$341,448 or from \$104.94 to \$148.65, land included. The subject's assessment

reflects a market value of \$300,111 or \$125.15 per square foot of living area, land included, which falls within the range established by the best comparables sales in the record. Based on the record and after considering adjustments to the best comparables for differences from 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: March 21, 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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COUNTY

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