



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

APPELLANT: Shari Damlich
DOCKET NO.: 20-04643.001-R-1
PARCEL NO.: 15-07-301-037

The parties of record before the Property Tax Appeal Board are Shari Damlich, 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: \$34,689
IMPR.: \$162,230
TOTAL: \$196,919

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 wood siding exterior construction with 4,437 square feet of living area. The dwelling was built in 1992. Features of the home include an unfinished basement, central air conditioning, two fireplaces, a 728 square foot garage, and a 635 square foot inground pool. The property has an approximately 71,438 square foot site and is located in Long Grove, Vernon 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 0.44 of a mile from the subject. The comparables have sites that range in size from 60,113 to 129,373 square feet of land area. The appellant reported that the comparables are improved with 2-story dwellings ranging in size from 3,961 to 5,085 square feet of living area. The dwellings were built from 1986 to 1991 with comparable #4 having an effective year built of 1988. Each comparable has a

finished basement with three being a walkout style, central air conditioning, two or three fireplaces, and a 594 to 934 square foot garage. The appellant provided supplemental notes and an MLS listing sheet which disclosed that comparable #5 was rehabbed in 2010. The properties sold from March 2019 to May 2020 for prices ranging from \$526,000 to \$695,000 or from \$103.44 to \$162.93 per square foot of living area, land included. 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 \$196,919 which reflects a market value of \$591,526 or \$133.32 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 within 0.44 of a mile from the subject. Board of review comparables #1, #2, and #4 are the same properties as appellant comparables #3, #4, and #5 which were described previously. Comparable #3 has a site with 51,840 square feet of land area. The comparable is improved with a 2-story dwelling of brick and wood siding exterior construction with 4,267 square feet of living area. The dwelling was built in 1990. The home has a finished basement, central air conditioning, one fireplace, a 768 square foot garage, and an inground pool. The property sold in June 2019 for a price of \$725,000 or \$169.91 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). 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 six suggested comparable sales for the Board's consideration, which includes the parties' three common comparables. The Board gives less weight to appellant comparable #4/board of review comparable #2 which differs considerably from the subject in parcel size.

The Board finds the best evidence of market value to be the parties' five remaining comparables which are similar to the subject in location, design, age, dwelling size, and most amenities; however, each of the comparables has basement finish, which the subject lacks, suggesting downward adjustments to them for this difference would be required to make them more equivalent to the subject. Additionally, four comparables each lack an inground pool, which is a feature of the subject, suggesting upward adjustments would be required for this difference to make them more equivalent to the subject. The properties sold from June 2019 to May 2020 for prices ranging from \$526,000 to \$725,000 or from \$103.44 to \$169.91 per square foot of living area, land included. The subject's assessment reflects a market value of \$591,526 or \$133.32 per square foot of living area, land included, which falls within the range established by the best

comparable sales in the record and is well supported as it falls below four of the best comparable sales on a per square foot basis. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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.



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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