



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

APPELLANT: Deborah Nied
DOCKET NO.: 20-04659.001-R-1
PARCEL NO.: 15-06-403-007

The parties of record before the Property Tax Appeal Board are Deborah Nied, 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: \$29,810
IMPR.: \$105,850
TOTAL: \$135,660

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 two-story dwelling of wood siding exterior construction with 2,643 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement, central air conditioning and a 497 square foot garage. The property also has a 378 square foot inground swimming pool. The property has an approximately 7,520 square foot site and is located in Vernon Hills, 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 properties with the same assessment neighborhood code as the subject and located within .60 of a mile from the subject property. The appellant reported that comparable #4 sold twice, once on March 13, 2020 and again on March

18, 2020 for prices of \$415,000 and \$420,000, respectively.¹ The comparables have sites that range in size from 7,524 to 12,160 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,363 to 2,677 square feet of living area. The dwellings were built from 1989 to 1993. The comparables each have a basement, three of which have finished area. Each comparable has a central air conditioning and a garage ranging in size from 380 to 497 square feet of building area. Three comparables each have one fireplace. The comparables sold from August 2019 to March 2020 for prices ranging from \$300,000 to \$423,000 or from \$112.07 to \$162.01 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$130,375, which would reflect a market value of \$391,164 or \$148.00 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 \$135,660. The subject's assessment reflects a market value of \$407,510 or \$154.18 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 and located within .45 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #5. The board of review reported the comparables are improved with one-story² or two story dwellings of wood siding exterior construction ranging in size from 2,611 to 2,713 square feet of living area. The dwellings were built in 1989 or 1990. The comparables each have basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a garage with either 420 or 497 square feet of building area. The comparables sold from August 2019 to December 2020 for prices ranging from \$419,900 to \$495,000 or from \$158.87 to \$182.45 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.

¹ The appellant provided the listing sheet for the March 18, 2020 sale of comparable #4 indicating the dwelling contains approximately 2,677 square feet of living area, 800 square feet of finished area in the basement and that it was rehabbed in 2019.

² The board of review reported in its grid analysis that board of review comparable #1/appellant's comparable #5 and board of review comparable #3 are one-story dwellings. However, the Board finds the parties' common comparable and board of review comparable #3 each have a ground floor area of 899 square feet with an above ground area of 2,611 square feet, suggesting the dwellings are part two-story in design.

The record contains eleven suggested comparable sales for the Board's consideration, as one property sold twice. The Board has given less weight to the appellant's comparables #1, #3 and #4, as well as board of review comparable #4 as each dwelling has a finished basement, unlike the subject.

The Board finds the best evidence of market value to be parties' remaining comparables, which includes the common sale. The Board finds the comparables are similar to the subject in location, dwelling size, age and some features, except these five comparables each lack an inground swimming pool, a feature of the subject. Nevertheless, the comparables sold from August 2019 to December 2020 for prices ranging from \$392,500 to \$495,000 or from \$148.51 to \$182.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$407,510 or \$154.18 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record, and appears to be well supported given its swimming pool feature. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's 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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