



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

APPELLANT: Helen Schwartz
DOCKET NO.: 20-04669.001-R-1
PARCEL NO.: 15-13-101-044

The parties of record before the Property Tax Appeal Board are Helen Schwartz, 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: \$69,243
IMPR.: \$168,387
TOTAL: \$237,630

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 1-story dwelling of brick exterior construction with 3,303 square feet of living area. The dwelling was constructed in 1979. Features of the home include a basement, central air conditioning, a fireplace and a 552 square foot garage. The property has a 26,269 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from 1.03 to 3.03 miles from the subject. The comparables have sites ranging in size from 13,399 to 40,049 square feet of land area and are improved with 1-story dwellings ranging in size from 2,995 to 3,481 square feet of living area. The dwellings were constructed from 1956 to 1986 with the oldest comparable having an effective year built of 1977. The comparables each have a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 884

square feet of building area. The comparables sold from January to July 2019 for prices ranging from \$565,000 to \$805,000 or from \$179.55 to \$268.78 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 \$237,630. The subject's assessment reflects a market value of \$713,818 or \$216.11 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 .30 of a mile from the subject. The properties have sites ranging in size from 20,130 to 24,830 square feet of land area and are improved with 1-story¹ to 2-story dwellings of brick, wood siding, or wood siding and brick exterior construction ranging in size from 2,885 to 3,410 square feet of living area. The dwellings were built from 1979 to 1997. The comparables have basements, four of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 575 to 840 square feet of building area. The comparables sold from June 2019 to December 2020 for prices ranging from \$649,900 to \$780,000 or from \$206.84 to \$264.99 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 eight comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 which are located over 2.4 miles away from the subject. The Board gives less weight to board of review comparables #2 through #5 which are dissimilar in design/story height when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparable #1 which are 1-story dwellings with varying degrees of similarity in location, age, dwelling size and features. These two comparables sold in January 2019 and October 2020 for prices of \$649,900 and \$805,000 or for \$206.84 and \$268.78 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$713,818 or \$216.11 per square foot of living area, including land, which is bracketed by the two best comparables both on overall market value and price per square foot. After considering

¹ The Board finds board of review comparable #3 has ground floor area of 1,168 square feet and above ground area of 3,410 square feet, suggesting this dwelling is part 2-story in design.

adjustments to the 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. Based on this evidence, the Board finds 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: 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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