



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

APPELLANT: Marsha Cowles  
DOCKET NO.: 20-04727.001-R-1  
PARCEL NO.: 15-05-421-011

The parties of record before the Property Tax Appeal Board are Marsha Cowles, 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:** \$24,598  
**IMPR.:** \$102,056  
**TOTAL:** \$126,654

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 2,223 square feet of living area. The dwelling was constructed in 1980. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 400 square foot garage. The property has an approximately 9,898 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 sales presented in two grid analyses. The comparables are located within 0.36 of a mile from the subject and have sites that range in size from 7,000 to 9,332 square feet of land area and are improved with 2-story dwellings of frame exterior construction that have 2,232 or 2,347 square feet of living area. The dwellings were built from 1977 to 1984. Each comparable has a basement, two with finished area, central air conditioning and a garage that has either 441 or 462 square feet of building area. Two comparables each have one fireplace. The properties sold from April 2019 to June 2020 for

prices ranging from \$335,000 to \$410,000 or from \$142.74 to \$183.69 per square foot of living area, including land. 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 \$126,654. The subject's assessment reflects a market value of \$380,457 or \$171.15 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 where comparable #2 is the same property as the appellant's comparable #5. The comparables are located within 0.52 of a mile from the subject and have sites that range in size from 5,510 to 9,610 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction that range in size from 2,172 to 2,347 square feet of living area. The dwellings were built from 1976 to 1979. Each comparable has central air conditioning and a garage ranging in size from 372 to 462 square feet of building area. Three comparables each have a basement, two with finished area and two comparables each have a concrete-slab or crawl-space foundation. Four comparables each have one fireplace. The properties sold from April 2019 to December 2020 for prices ranging from \$365,000 to \$410,000 or from \$155.85 to \$183.70 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.

The record contains a total of nine suggested comparable sales for the Board's consideration with one common comparable to both parties. The Board gave less weight to the board of review comparables #3 and #5 due to their dissimilar basement foundations when compared to the subject's.

The Board finds the best evidence of market value to be the appellant's comparable sales along with the board of review comparables #1, #2 and #4, which includes the common comparable. These comparables are relatively similar to the subject in foundation, dwelling size, design, age and some features. The properties sold from April 2019 to December 2020 for prices ranging from \$335,000 to \$410,000 or from \$142.74 to \$183.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$380,457 or \$171.15 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables sales for differences when compared to the subject, 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.

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Chairman



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Member



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Member



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Member



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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



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Marsha Cowles, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085