



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

APPELLANT: Myrna Linares  
DOCKET NO.: 20-04867.001-R-1  
PARCEL NO.: 06-22-204-019

The parties of record before the Property Tax Appeal Board are Myrna Linares, 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:** \$12,105  
**IMPR.:** \$69,554  
**TOTAL:** \$81,659

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 vinyl siding exterior construction with 2,422 square feet of living area.<sup>1</sup> The dwelling was constructed in 1993 and is approximately 27 years old. Features of the home include a basement with finished area, central air conditioning, and a garage containing 420 square feet of building area. The property has an 8,515 square foot site and is located in Grayslake, Avon Township, Lake County.

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<sup>1</sup> The appellant states in Section III – Description of Property that the subject contains 2,422 square feet of living area. The appraisal submitted by the appellant reports that the appraiser “measured the subject property and determined that the subject has 2,276 SF of gross living area (see attached sketch).” However, no sketch was provided in the appraisal report. The Board finds the property record card submitted by the board of review, which was not refuted by the appellant, to be the best evidence of dwelling size in the record.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$240,000 as of September 17, 2019. The appraisal was prepared by Brian Guthridge, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was to develop an opinion of market value for a mortgage finance transaction.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using four comparable sales and one listing<sup>2</sup> located between .15 and .55 of a mile of the subject. The comparables are improved with dwellings that range in size from 1,932 to 2,820 square feet of living area. The dwellings are 20 to 25 years old. Each dwelling has central air conditioning, a two-car or three-car garage, and a basement with three having finished area. The sales occurred from December 2018 to September 2019 for prices ranging from \$235,000 to \$264,000 or from \$93.62 to \$126.81 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for financing, dwelling size, site size, basement finish, garage size, being an active listing, and other features to arrive at adjusted prices ranging from \$234,400 to \$246,300. Based on this data, the appraiser arrived at a market value of \$240,000 or \$99.09 per square foot of living area, including land, as of September 17, 2019.

Under the cost approach, the appraiser reported an estimated \$246,600 market value for the subject property, however, the submitted appraisal did not contain an explanation of how the appraiser arrived at this estimate. In reconciliation, the appraiser stated that “the cost approach to value was not developed for this appraisal” and that comparables #2, #3, #4, and #5 hold the most weight in the final reconciled opinion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,659. The subject's assessment reflects a market value of \$245,296 or \$101.28 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 .49 of a mile of the subject and within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of vinyl siding exterior construction containing either 2,407 or 2,419 square feet of living area. The dwellings were built from 1994 to 1998. Each dwelling has central air conditioning, a fireplace, a basement with four having finished area, and a garage containing either 480 or 642 square feet of building area. The parcels range in size from 8,080 to 12,110 square feet of land area. The comparables sold from May 2019 to June 2020 for prices ranging from \$255,000 to \$298,500 or from \$105.94 to \$124.01 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The comparables are numbered in the report as comparables #1, #2, #3, #7, and #8. Pages 1, 3, and 5 of the appraisal are missing which include the descriptive page for comparables #4 through #6.

### **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 parties submitted an appraisal and five comparable sales for the Board's consideration. The Board gives little weight to the value conclusion in the appellant's appraisal as the comparable sales grid for comparables #4 through #6 was missing. As a result, the appraisal report lacked descriptive data for these three comparables. The Board finds that the value conclusion is not a reliable or a credible indicator of the subject's market value, especially considering the appraiser gave two of these comparables greater weight in the final reconciled opinion of value. The report was also missing the descriptive page for the subject, the property sketch, and the explanation of how the appraiser arrived at the opinion of value under the cost approach. These factors undermine the credibility of the appraised value conclusion. Therefore, the Board will analyze the raw sales data submitted by both parties.

The Board gives reduced weight to appraisal comparables #1, #2, #7, and #8, as well as board of review comparable #4, due to differences in dwelling size or basement finish when compared to the subject.

The Board finds the best evidence of market value to be appraisal comparable #3 and board of review comparables #1, #2, #, and #5, which are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold for prices ranging from \$248,000 to \$280,000 or from \$104.47 to \$115.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$245,296 or \$101.28 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. Based on this evidence and after considering adjustments to the best comparables for differences, 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:

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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APPELLANT

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COUNTY

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