



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

APPELLANT: Barbara McCann
DOCKET NO.: 20-04883.001-R-1
PARCEL NO.: 06-34-401-204

The parties of record before the Property Tax Appeal Board are Barbara McCann, 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: \$2,902
IMPR.: \$71,354
TOTAL: \$74,256

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 townhouse of vinyl siding exterior construction with 1,584 square feet of living area. The dwelling was constructed in 2017. Features of the home include an unfinished full basement¹ and central air conditioning. The property is located in Grayslake, Avon 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 with the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings ranging in size from 1,464 to 1,728 square feet of living area. The dwellings were each built in 2017. Each comparable has central air conditioning and one comparable has a 380 square foot

¹ The only description of the subject's basement was found in the property record card and schematic drawing presented by the board of review, which was not refuted by the appellant.

garage.² The appellant reported that the properties sold from January 1900 to May 2020 for prices ranging from \$195,000 to \$222,800 or from \$118.13 to \$133.20 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 \$74,256, reflecting a market value of \$223,058 or \$140.82 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 the subject's assessment, the board of review submitted information on five comparable sales with the same assessment neighborhood code as the subject property and located within 0.12 of a mile from the subject. These comparables are improved with 2-story townhouses of vinyl siding exterior construction ranging in size from 1,400 to 1,728 square feet of living area. The dwellings were built from 2004 to 2017. The board of review reported that four comparables each have a full basement with two having finished area and one comparable has an unfinished lower level. Each comparable has central air conditioning, one comparable has one fireplace, and three comparables each have a 420 to 528 square foot garage. The properties sold from June 2019 to October 2020 for prices ranging from \$220,000 to \$240,000 or from \$134.31 to \$163.57 per square foot of living area, land included. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which each lack a basement description which is needed by the Board to make a comparison to the subject to determine comparability. The Board gives less weight to board of review comparables #1, #3, and #5 which have ages considerably older than the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #4 which are identical in age to the subject and overall more similar to the subject in location, design, dwelling size, and features. These two properties sold in May and October 2020 for prices of \$238,500 and \$229,000 or of \$138.02 and \$163.57 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$223,058 or \$140.82 per square foot of living area, land included, which falls below the two best comparable sales in the record on an overall sales basis but is bracketed by the two best

² The appellant's grid analysis failed to disclose basement descriptions for each of the suggested comparables.

comparable sales on a per square foot basis. Based on the record and after considering adjustments to the two best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a 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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