



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

APPELLANT: Sharon LaViolette
DOCKET NO.: 20-04959.001-R-1
PARCEL NO.: 07-30-214-003

The parties of record before the Property Tax Appeal Board are Sharon LaViolette, 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: \$16,982
IMPR.: \$81,144
TOTAL: \$98,126

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 2,726 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 400 square foot garage. The property has an approximately 7,405 square foot site and is located in Grayslake, Warren 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 within .05 of a mile from the subject property. The comparables have sites ranging in size from 7,514 to 12,284 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,907 to 3,315 square feet of living area. The dwellings were constructed from 1996 to 1998. Each comparable features a basement, central air conditioning, a fireplace

and a garage containing either 420 or 441 square feet of building area. The appellant contends that comparable #3 is a "recent rehab"; the Multiple Listing Service (MLS) data sheet for this property stated only "fresh paint throughout." The properties sold from January 2018 to May 2020 for prices ranging from \$290,000 to \$342,000 or from \$93.51 to \$116.45 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$91,766, which would reflect a market value of \$275,326 or \$101.00 per square foot of living area, including land, when applying 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 \$98,126. The subject's assessment reflects a market value of \$294,761 or \$108.13 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 three comparable sales, where board of review comparables #2 and #3 are the same properties as appellant's comparables #3 and #2, respectively. The additional comparable #1 presented by the board of review is located in the same assessment neighborhood code as the subject. The parcel contains 7,410 square feet of land area improved with a two-story dwelling of wood siding exterior construction. The home was built in 1996 and contains 3,297 square feet of living area, a full basement, central air conditioning, a fireplace and a garage of containing 441 square feet of building area. The property sold in August 2020 for \$318,000 or for \$96.45 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.

The parties submitted a total of four comparable sales, two of which are common to both parties, for the Board's consideration. The comparables are each similar to the subject in location, age, design, exterior construction and present varying degrees of similarity in dwelling size and/or features. The comparables sold from January 2018 to August 2020 for prices ranging from \$290,000 to \$342,000 or from \$93.51 to \$116.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$294,761 or \$108.13 per square foot of living area, including land, which is within the range established by the comparable sales in this record. In addition, the subject dwelling is smaller than each of the three comparable sales in this record. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, that fact that the subject has a lower per-square-foot

value than these comparables is further support that the subject is not overvalued. Thus, 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 15, 2022



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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