



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

APPELLANT: Deborah Perri
DOCKET NO.: 20-04974.001-R-1
PARCEL NO.: 06-25-106-061

The parties of record before the Property Tax Appeal Board are Deborah Perri, 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: \$12,156
IMPR.: \$56,127
TOTAL: \$68,283

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 1,594 square feet of living area. The dwelling was constructed in 1994. Features of the home include a crawl space foundation, central air conditioning and a 276 square foot garage. The property has an approximately 7,100 square foot site and 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 four comparable sales located within 0.41 of a mile from the subject property. The comparables have sites that range in size from 5,114 to 7,200 square feet of land area and are improved with two-story dwellings that range in size from 1,508 to 1,913 square feet of living area. The dwellings were built from 1992 to 1994. One comparable has a

concrete slab foundation.¹ The appellant's grid analysis failed to disclose the foundation type and/or any basement finished area for its comparable properties. Each comparable has central air conditioning and a garage ranging in size from 236 to 420 square feet of building area. One comparable has a fireplace. The properties sold from April 2019 to January 2020 for prices ranging from \$180,000 to \$223,000 or from \$114.90 to \$127.43 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$65,347 which reflects a market value of \$196,061 or \$123.00 per square foot of living area, land included, 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 \$68,283. The subject's assessment reflects a market value of \$205,116 or \$128.68 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 0.60 of a mile from the subject property. The comparables have sites that range in size from 5,890 to 10,000 square feet of land area and are improved with a one-story or a two-story dwelling of vinyl siding exterior construction that range in size from 1,366 to 1,628 square feet of living area. The homes were built in 1994 or 1996. Three comparables have a basement with two having finished area and two comparables have a concrete slab foundation. Each dwelling has central air conditioning and a garage ranging in size from 236 to 420 square feet of building area. Three comparables each have one fireplace. The properties sold from April 2019 to September 2020 for prices ranging from \$214,988 to \$263,000 or from \$139.53 to \$166.56 per square foot of living area, land included. Based on this evidence, the board of review requested 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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #2 and #3 as the appellant's record lacked sufficient details regarding the foundation type of these properties. Furthermore, appellant's comparable #1 is substantially larger in dwelling size when compared to the subject. The Board gives less weight to board of review comparables #1, #4 and #5 which have basement foundations in contrast to the subject's crawl space foundation.

¹ The appellant submitted a copy of the Multiple Listing Service (MLS) sheet for its comparable #4 which disclosed the dwelling has a concrete slab foundation.

The Board finds the best evidence of market value to be appellant comparable #4 along with board of review comparables #2 and #3 which are more similar to the subject in location, age, design and other features. These comparables sold from April to December 2019 for prices ranging from \$214,988 to \$223,000 or from \$127.43 to \$157.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$205,116 or \$128.68 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified, and a reduction in the subject's assessment is not 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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