



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

APPELLANT: Lisa Clausen
DOCKET NO.: 20-05007.001-R-1
PARCEL NO.: 06-22-108-004

The parties of record before the Property Tax Appeal Board are Lisa Clausen, 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: \$12,542
IMPR.: \$86,937
TOTAL: \$99,479

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 vinyl siding exterior construction with 2,402 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 639 square foot garage. The property has an approximately 10,929 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 six comparable sales located within 0.41 of a mile from the subject property. The comparables have sites that range in size from 9,871 to 11,448 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 2,274 to 2,475 square feet of living area. The dwellings were built from 1994 to 1996. Each comparable was reported to have an unfinished basement, central air conditioning, and a 400 to 480 square

foot garage. Five comparables each have one fireplace. The properties sold from November 2019 to May 2020 for prices ranging from \$234,000 to \$281,800 or from \$97.22 to \$123.92 per square foot of living area, land included. The appellant submitted supplemental notes and an MLS listing sheet for comparable #4 which disclosed that this comparable was rehabbed in 2019. 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 \$99,479 which reflects a market value of \$298,825 or \$124.41 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 located within 0.63 of a mile from the subject property. The comparables have sites that range in size from 8,750 to 11,950 square feet of land area. These comparables are improved with 2-story dwellings of vinyl siding exterior construction that range in size from 2,170 to 2,720 square feet of living area. The dwellings were built from 1993 to 1996. Each comparable has a basement with four reported to have finished area, central air conditioning, and a 400 to 642 square foot garage. Three comparables each have one fireplace. The properties sold from February 2019 to November 2020 for prices ranging from \$302,000 to \$310,000 or from \$113.97 to \$142.86 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables and board of review comparable #4 which were reported to lack basement finish, which is a feature of the subject.

The Board finds the best evidence of market value to be the four remaining board of review comparable sales which are overall more similar to the subject in location, design, age, dwelling size, basement finish, and most amenities. These properties sold from May 2019 to November 2020 for prices ranging from \$302,000 to \$310,000 or from \$113.97 to \$142.86 per square foot of living area, land included. The subject's assessment reflects a market value of \$298,825 or \$124.41 per square foot of living area, land included, which falls below the range established by the best comparable sales in the record on an overall basis but within the range on a per square foot basis. Based on this evidence and after considering adjustments to the comparables for differences from 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.



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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COUNTY

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