



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

APPELLANT: Vicki Tenner
DOCKET NO.: 20-05202.001-R-1
PARCEL NO.: 16-32-308-017

The parties of record before the Property Tax Appeal Board are Vicki Tenner, 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 ***a reduction*** 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: \$55,027
IMPR.: \$137,761
TOTAL: \$192,788

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 brick exterior construction with 3,208 square feet of living area. The dwelling was constructed in 1972. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 441 square foot garage. The property has a 10,800 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on ten sales which are located within the same assessment neighborhood code as the subject property and within .42 of a mile from the subject. The parcels¹ are each improved with a two-story dwelling built from 1969 to 1975. The homes range

¹ The data lacks lot sizes for comparables #1, #2, #7 and #8; the remaining sale comparables have parcels ranging in size from 10,799 to 12,001 square feet of land area.

in size from 2,700 to 3,960 square feet of living area. Each comparable is described as having a basement, central air conditioning, one fireplace and a garage ranging in size from 440 to 600 square feet of building area. The appellant included a brief noting that comparable #10 had been rehabbed. The properties sold from February 2019 to July 2020 for prices ranging from \$337,000 to \$715,000 or from \$124.81 to \$210.07 per square foot of living area, including land.

The Board further takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-04768.001-R-1. As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$192,461 based on the evidence submitted by the parties.

Based on the foregoing market value evidence, the appellant requested a total assessment of \$188,184 which would reflect a market value of \$564,608 or \$176.00 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 \$205,992. The subject's assessment reflects a market value of \$618,780 or \$192.89 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.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0017 was applied to non-farm properties in West Deerfield Township.

In response to the appellant's evidence, the board of review noted that appellant's comparables were "up to 23% larger" in dwelling size than the subject.

In support of its contention of the correct assessment for tax year 2020, the board of review submitted five comparable sales located in the same assessment neighborhood code as the subject. Board of review comparable sales #2, #3 and #4 are the same properties as appellant's comparable sales #7, #9 and #10, respectively. The parcels are improved with two-story dwellings of brick and wooding siding exterior construction. The homes were built from 1972 to 1975 and range in size from 2,638 to 3,748 square feet of living area. Comparable #5 has a concrete slab foundation and the remaining comparables have basements, one of which has finished area. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 440 to 600 square feet of building area. The comparables sold from December 2017 to August 2020 for prices ranging from \$510,000 to \$715,000 or from \$190.77 to \$210.07 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends that 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-04768.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$192,461. The record further discloses the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0017 was applied in West Deerfield Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$192,788, which is less than the 2020 assessment of the subject property of \$205,992.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains twelve sales comparables, three of which are common to both parties, to support their respective arguments. The Board has given reduced weight to the board of review comparable #1 which depicts a sale from 2017, which is dated as of January 1, 2020 and given other more recent sales in the record. The Board has given reduced weight to board of review comparable #5 due to its concrete slab foundation, inferior to the subject's basement foundation. On the market value evidence, the Board finds that the most similar comparables to the subject were presented by the appellant, three of which were also presented by the board of review. These properties sold from February 2019 to July 2020 for prices ranging from \$337,000 to \$715,000 or from \$124.81 to \$210.07 per square foot of living area, including land. The subject's assessment after reduction reflects a market value of \$579,117 or \$180.52 per square foot of living area, land included, which is within the range of the best comparable sales both in terms of overall value and on a per-square-foot basis. The Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is now correctly valued for assessment purposes.

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: February 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Vicki Tenner, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085