



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

APPELLANT: Sandra King  
DOCKET NO.: 20-05286.001-R-1  
PARCEL NO.: 12-32-308-009

The parties of record before the Property Tax Appeal Board are Sandra King, 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:** \$108,362  
**IMPR.:** \$145,279  
**TOTAL:** \$253,641

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 brick exterior construction with 3,122 square feet of living area. The dwelling was constructed in 1968. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 713 square foot garage. The property has an approximately 47,950 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located from .05 of a mile to 1.49 miles from the subject. The comparables have sites ranging in size from 20,168 to 77,972 square feet of land area and are improved with 1-story, 1.75-story or 2-story dwellings ranging in size from 2,921 to 5,893 square feet of living area. The dwellings were constructed from 1961 to 1987. Comparable #1 has an effective year built of 1980. The comparables each have central air

conditioning, one fireplace and a garage ranging in size from 506 to 1,329 square feet of building area. The comparables sold from February 2019 to July 2020 for prices ranging from \$530,000 to \$927,500 or from \$134.06 to \$266.96 per square foot of living area, land included. 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 \$253,641. The subject's assessment reflects a market value of \$761,913 or \$244.05 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 located within .86 of a mile from the subject where board of review comparables #1 and #3 are the same as appellant's comparables #8 and #7, respectively. The properties have sites ranging in size from 23,270 to 77,970 square feet of land area and are improved with 2-story dwellings of brick exterior construction. Each dwelling ranges in size from 2,993 to 3,643 square feet of living area and was built from 1957 to 1983. The comparables are reported to each have a basement with finished area, central air conditioning, one or three fireplaces, and a garage ranging in size from 506 to 759 square feet of building area. The comparables sold from October 2019 to October 2020 for prices ranging from \$750,000 to \$927,500 or from \$223.41 to \$266.96 per square foot of living area, land included. Based on this evidence, the board of review requested that 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 record contains nine comparable sales for the Board's consideration, two of which were common to both parties. The Board gives less weight to appellant's comparables #1 through #7 and board of review comparable #3 due to differences from the subject in style, dwelling size, age and/or lack of finished basement area.

The Board finds the best evidence of market value to be the parties' common comparable (board of review comparable #1/appellant's comparable #8) and board of review comparable #2. These comparables are more similar in location, style, age, dwelling size and some features. The comparables sold in October 2019 or October 2020 for prices of \$750,000 and \$799,000 or for \$223.41 and \$266.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$761,913 or \$244.05 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both on overall market value and price per square foot. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based 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:

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

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

APPELLANT

Sandra King, 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