



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

APPELLANT: Maria Gillett  
DOCKET NO.: 20-05382.001-R-1  
PARCEL NO.: 15-32-407-017

The parties of record before the Property Tax Appeal Board are Maria Gillett, 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:** \$36,463  
**IMPR.:** \$103,037  
**TOTAL:** \$139,500

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 2,110 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, 3.2 bathrooms, a fireplace and a 420 square foot garage. The property has an approximately 1,960 square foot site and is located in Buffalo Grove, Vernon 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 with the same assessment neighborhood code as the subject and located within .08 of a mile from the subject property. The comparables have sites that range in size from 1,869 to 1,956 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,060 to 2,160 square feet of living area. The dwellings were built in 1995. The

comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, 2.1 bathrooms, a fireplace and a 420 square foot garage. The appellant provided the listing sheet for comparable #3 disclosing the dwelling was rehabbed in 2018. The comparables sold in January 2019 or June 2020 for prices ranging from \$355,000 to \$414,900 or from \$164.35 to \$201.41 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$135,730, which would reflect a market value of \$407,231 or \$193.00 per square foot of living area, including land, when using 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 \$139,500. The subject's assessment reflects a market value of \$419,045 or \$198.60 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 with the same assessment neighborhood code as the subject and located within .08 of a mile from the subject property. The board of review's comparables #1 and #3 are the same properties as the appellant's comparables #3 and #2, respectively, which were previously described. The board of review's comparable #2 has a site with 1,960 square feet of land area that is improved with a two-story dwelling of wood siding exterior construction containing 2,060 square feet of living area. The dwelling was built in 1994 and has a basement with finished area, central air conditioning, 3.1 bathrooms, a fireplace and a 420 square foot garage. The comparable sold in March 2021 for \$423,000 or \$205.34 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 record contains four suggested comparable sales for the Board's consideration, as two sales were common to the parties. The Board has given less weight to board of review comparable #2 due to its sale date occurring 15 months after the assessment date at issue, and thus less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be parties' remaining comparable sales, which includes the two common sales. The Board finds these three comparables are similar to the subject in location, dwelling size, design and age. However, the Board finds two comparable dwellings have unfinished basements in contrast to the subject's finished basement and all three comparables have a fewer number of bathrooms, when compared to the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the

subject. Nevertheless, the comparables sold in January 2019 or June 2020 for prices ranging from \$355,000 to \$414,900 or from \$164.35 to \$201.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$419,045 or \$198.60 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record in terms of overall market value, but within the range on a price per square foot basis. The subject's higher overall market value appears to be justified, given its superior number of bathrooms and its finished basement. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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.

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Chairman



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Member



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Member



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Member



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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



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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

Maria Gillett, 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