



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

APPELLANT: Barbara McWeeney
DOCKET NO.: 20-05391.001-R-1
PARCEL NO.: 16-08-403-003

The parties of record before the Property Tax Appeal Board are Barbara McWeeney, 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: \$118,050
IMPR.: \$165,725
TOTAL: \$283,775

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 part 1-story and part 2-story dwelling of wood siding exterior construction with 3,007 square feet of living area.¹ The dwelling was built in 1984. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 672 square foot garage. The property has an approximately 40,511 square foot site and is located in Lake Forest, 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 three comparable sales located from 0.60 of a mile to 1.37 miles from the subject. The appellant reported that the comparables are improved with 1-story dwellings ranging in size from 2,924 to 3,201 square feet of living area. The dwellings were

¹ The best evidence of the subject property's story height was found in the property record card and schematic drawing presented by the board of review, which disclosed the dwelling was part 1-story and part-story.

built from 1977 to 1999. Each comparable is reported to have a basement, central air conditioning, one fireplace, and a 624 to 1,100 square foot garage. The properties sold from May 2018 to April 2020 for prices ranging from \$533,000 to \$675,000 or from \$176.96 to \$210.87 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$283,775 which reflects a market value of \$852,433 or \$283.48 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 four comparable sales located from 0.12 of a mile to 1.21 miles from the subject and with two having the same assessment neighborhood code as the subject property. Comparables #1 and #2 have sites with either 48,790 or 52,710 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,208 to 4,556 square feet of living area. The dwellings were built from 1983 to 1991. Each comparable is reported to have a basement with three having finished area, central air conditioning, one or three fireplaces, and a 575 to 928 square foot garage. The properties sold from May 2019 to October 2020 for prices ranging from \$940,000 to \$1,100,000 or from \$235.95 to \$296.13 square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 as well as board of review comparables #3 and #4 which are less proximate to the subject's location than the other comparables in the record, as they are each over one mile distant from the subject, or lack a reported lot size which is needed by the Board to determine comparability to the subject. The Board also gives less weight to the appellant's comparable #1 which has a sale date which is 19 months prior to the subject's lien date and thus is less proximate to the subject's January 1, 2020 assessment than the other sales in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which have sale dates proximate in time to the subject's assessment date and are similar to the subject in location, age, and other features, but are considerably larger homes than the subject. The two properties sold in May 2019 and June 2020 for prices of \$1,075,000 and \$1,100,000 or of \$235.95 and \$242.50 per square foot of living area, land included. The subject's assessment reflects a market value of \$852,433 or \$283.48 per square foot of living area, land included,

which falls below the two best comparable sales in the record on an overall basis but above the two best comparable sales on a per square foot basis. However, the subject's assessment is logical considering the subject's smaller dwelling size when compared to the two best comparable sales and considering economies of scale. Based on the record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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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