



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

APPELLANT: Una Ortell
DOCKET NO.: 20-05400.001-R-1
PARCEL NO.: 16-06-400-034

The parties of record before the Property Tax Appeal Board are Una Ortell, 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: \$18,090
IMPR.: \$120,799
TOTAL: \$138,889

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 and wood siding exterior construction with 3,028 square feet of living area. The dwelling was built in 1999 and has an effective year built of 2002 due to remodeling in 2006. Features of the home include a full basement with finished area, central air conditioning, one fireplace, and a 378 square foot garage. The property and is located in Lake Forest, West Deerfield Township, Lake County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales with different assessment neighborhood codes than the subject property and located within 0.98 of a mile from the subject. The comparables have sites that range in size from 15,002 to 60,113 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 2,868 to 3,426 square

¹ The subject property's lot size was not provided by either party.

feet of living area. The dwellings were built from 1977 to 1980. Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace, and either a 552 or 576 square foot garage. The properties sold from March 2019 to March 2020 for prices ranging from \$340,000 to \$675,000 or from \$118.55 to \$198.88 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 \$138,889. The subject's assessment reflects a market value of \$417,209 or \$137.78 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 five comparable sales located from 0.05 of a mile to 1.35 miles from the subject and with one having the same assessment neighborhood code as the subject property. Board of review comparable #2 is the same property as the appellant's comparable #2. Three comparables have sites with either 3,480 or 15,000 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 2,186 to 3,426 square feet of living area. The dwellings were built from 1979 to 2000. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, and a 392 to 552 square foot garage. The properties sold from January to November 2020 for prices ranging from \$365,000 to \$605,000 or from \$166.97 to \$204.90 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, including the parties' common comparable. The Board gives less weight to the appellant's comparable #1 which has a sale price which is significantly lower than the other comparables in the record. The Board also gives less weight to the board of review comparables which differ from the subject in dwelling size and/or are located less proximate to the subject than the other comparables in the record, being located over one mile from the subject.

The Board finds the best evidence of market value to be the parties' two remaining comparables, which includes the parties' common comparable. These two properties are overall more similar to the subject in location, design, dwelling size, and most features, but each comparable is a considerably older home than the subject suggesting upward adjustments to them for this difference would be required to make them more equivalent to the subject. The properties sold in March 2019 and January 2020 for prices of \$605,000 and \$675,000 or for \$176.59 and

\$198.88 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$417,209 or \$137.78 per square foot of living area, land included, which falls below the two best comparable sales in the record. Based on the record and after considering adjustments to the two best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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.

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

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

APPELLANT

Una Ortell, 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