



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

APPELLANT: Janice Michel
DOCKET NO.: 20-05458.001-R-1
PARCEL NO.: 16-06-203-003

The parties of record before the Property Tax Appeal Board are Janice Michel, 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: \$162,478
IMPR.: \$265,299
TOTAL: \$427,777

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 5,836 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a 1,032 square foot garage.¹ The property has a 55,757 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 two Multiple Listing Service (MLS) sheets and a grid analysis with information on six comparable sales located within 0.70 of a mile from the subject property. The comparables have sites that range in size from 56,628 to 72,745 square feet of land area and are

¹ Some property details for the subject were reported in the property record card submitted by the board of review, which were not refuted by the appellant.

improved with either 1.75-story or two-story dwellings that range in size from 4,734 to 6,565 square feet of living area. The dwellings were built from 1989 to 2001. Each comparable has a basement, four of which are reported to have finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 768 to 1,200 square feet of building area. Comparable #1 features an inground swimming pool while comparables #3 and #4 are further described as having an outdoor kitchen and an outbuilding, respectively.² The properties sold from January 2019 to June 2020 for prices ranging from \$730,000 to \$1,500,000 or from \$154.20 to \$235.11 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$387,083 which reflects a market value of \$1,161,365 or \$199.00 per square foot of living area, land included, 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 \$477,369. The subject's assessment reflects a market value of \$1,433,971 or \$245.71 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 within 0.18 of a mile from the subject property. Board of review comparables #2 and #4 are the same properties as the appellant's comparables #2 and #1, respectively. The comparables have sites that range in size from 52,270 to 71,870 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 4,838 to 6,380 square feet of living area. The homes were built from 1998 to 2001. Each comparable has a basement, four with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 887 to 1,200 square feet of building area. Comparables #1, #3 and #4 each feature an inground swimming pool. The properties sold from January 2019 to November 2020 for prices ranging from \$950,000 to \$1,685,000 or from \$159.50 to \$328.08 per square foot of living area, land included. Based on this evidence, the board of review requested 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine comparable sales for the Board's consideration as two properties were common to both parties. The Board gives less weight to the appellant's comparables #1/board of

² The grid analysis submitted by the appellant failed to disclose exterior construction material, basement finish and details on other property features of the appellant's comparables. Some property details for the appellant's comparables #1 through #4 were supplemented with information reported in the grid analysis submitted by the board of review and the MLS sheets submitted by the appellant, none of which were refuted by the appellant.

review comparable #4 and #6 along with board of review comparables #1 and #3 which differ from the subject in dwelling size and/or inground swimming pool feature which the subject property lacks.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age and dwelling size. These comparables sold from January 2019 to September 2020 for prices ranging from \$950,000 to \$1,500,000 or from \$159.50 to \$235.11 per square foot of living area, including land. The appellant's comparable #5 is considered most similar property to the subject in terms of land area, location, age, design, dwelling size and garage size. This property sold for \$1,290,000 or \$220.55 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,433,971 or \$245.71 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall basis and above the range on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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:

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

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