



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

APPELLANT: Amy Spillman
DOCKET NO.: 21-01044.001-R-1
PARCEL NO.: 07-23-216-010

The parties of record before the Property Tax Appeal Board are Amy Spillman, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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: \$9,663
IMPR.: \$80,913
TOTAL: \$90,576

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 2021 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 ranch-style dwelling of wood siding exterior construction with 1,858 square feet of living area. The dwelling was built in 2002. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 624 square foot garage. The property has an approximately 10,800 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales with the same neighborhood as the subject and located within 0.68 of a mile from the subject. The properties have sites with 10,800 or 15,000 square feet of land area. The comparables are improved with ranch-style dwellings ranging in size from 1,488 to 1,792 square feet of living area. The comparables were built from 1973 to 1986. Each comparable has a basement with one having finished area, central air

conditioning, and a garage that ranges in size from 483 to 725 square feet of building area. Two comparables each have one or two fireplaces. The properties sold from January 2020 to October 2021 for prices ranging from \$179,900 to \$242,500 or from \$112.23 to \$141.76 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$78,807 which reflects a market value of \$236,445 or \$127.26 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 \$90,576. The subject's assessment reflects a market value of \$272,409 or \$146.61 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 with the same neighborhood as the subject and located from 0.32 of a mile to 1.29 miles from the subject. The properties have sites that range in size from 12,450 to 16,680 square feet of land area. The comparables are improved with ranch-style dwellings of wood siding exterior ranging in size from 1,391 to 2,130 square feet of living area. The dwellings were built from 1973 to 2003. Four comparables each have a basement with one having finished area and one comparable has a concrete slab foundation. Four comparables each have central air conditioning. Two comparables each have one fireplace. Each comparable has a garage that ranges in size from 506 to 682 square feet of building area. The properties sold from March to December 2021 for prices ranging from \$264,900 to \$310,000 or from \$143.19 to \$190.44 per square foot of living area, land included. 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 parties submitted nine suggested comparable sales for the Board's consideration, none of which are truly similar to the subject. Nevertheless, the Board gives less weight to the appellant's comparable #1 which appears to be an outlier with a sale price considerably lower than the other sale prices in this record. The Board also gives less weight to the appellant's comparables #2 and #4 as well as board of review comparables #1, #3, #4, and #5 which differ from the subject in dwelling size, basement type, and/or is located over 1 mile from the subject and thus is less proximate in location to the subject than the other comparables in this record.

The Board finds the best evidence of the market value to the appellant's comparable #3 and board of review comparable #2. These comparables are similar to the subject in location, design, dwelling size, and most features. However, both comparables are older dwellings than the

subject, suggesting upward adjustments for this difference are necessary to make them more equivalent to the subject. The two properties sold in August 2020 and April 2021 for prices of \$242,500 and \$278,000 or of \$135.32 and \$151.75 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$272,409 or \$146.61 per square foot of living area, land included, is bracketed by the two best comparables in the record. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and 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:

October 17, 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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