



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

APPELLANT: Eileen Fleming
DOCKET NO.: 21-01250.001-R-1
PARCEL NO.: 16-07-103-007

The parties of record before the Property Tax Appeal Board are Eileen Fleming, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$98,880
IMPR.: \$126,051
TOTAL: \$224,931

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 two-story dwelling of brick and wood siding exterior construction with 3,190 square feet of living area. The dwelling was constructed in 1959. Features of the home include a basement, central air conditioning, two fireplaces and a 589 square foot garage. The property has a 31,320 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 four comparable sales that have the same assessment neighborhood code as the subject and are located within .31 of a mile from the subject property. The comparables have sites that range in size from 20,350 to 30,420 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,985 to 3,346 square feet of living area. The

dwellings were built from 1965 to 1972 with comparable #4 having a reported effective age of 1970. Two comparables each have a concrete slab foundation and two comparables each have a basement with finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 484 to 600 square feet of building area. The comparables sold from March 2019 to November 2020 for prices ranging from \$575,000 to \$655,000 or from \$171.85 to \$211.63 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$217,645, which would reflect a market value of \$653,000 or \$204.70 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 \$224,931. The subject's assessment reflects a market value of \$676,484 or \$212.06 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 that have the same assessment neighborhood code as the subject and are located within .35 of a mile from the subject property. The board of review's comparables #3 and #5 are the same properties as the appellant's comparables #4 and #3, respectively, where the board of review reported a second sale which occurred in May 2021 for its comparable #3/appellant's comparable #4.¹ The comparables have sites that range in size from 20,350 to 35,090 square feet of land area. The comparables are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,095 to 3,346 square feet of living area. One comparable has a concrete slab foundation and four comparables each have a basement with finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 484 to 820 square feet of building area. The comparables sold from September 2020 to May 2021 for prices ranging from \$655,000 to \$782,500 or from \$211.63 to \$250.96 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 eight suggested comparable sales for the Board's consideration, as two comparables are common to the parties and where one common sale reportedly sold twice. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review

¹ The board of review submitted a grid analysis with information on the appellant's comparable sale #4/board of review comparable sale #3 noting the property was recently sold in May 2021 after having been marketed for 117 days.

comparable #2 as each dwelling has a concrete slab foundation, in contrast to the subject's basement foundation. Furthermore, the 2019 sale date of appellant's comparable #1 occurred less proximate in time to the lien date at issue than the other comparable sales in the record.

The Board finds the best evidence of market value to be parties' remaining comparable sales, including the two common comparables where one comparable sold twice. The Board finds these comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size and design with a basement foundation. However, the Board finds the comparables have somewhat newer dwellings with finished basement area, unlike the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from January 2020 to May 2021 for prices ranging from \$575,000 to \$760,000 or for \$171.85 to \$227.68 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$676,484 or \$212.06 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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: July 18, 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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