



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

APPELLANT: Meredith Leggitt  
DOCKET NO.: 21-01501.001-R-1  
PARCEL NO.: 12-31-216-004

The parties of record before the Property Tax Appeal Board are Meredith Leggitt, 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:** \$94,434  
**IMPR.:** \$233,055  
**TOTAL:** \$327,489

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 1.5-story dwelling of wood siding and brick exterior construction with 4,032 square feet of living area. The dwelling was constructed in 1954 and has a reported effective year built of 1989. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 660 square foot garage. The property has a 20,000 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located from .09 of a mile to 1.06 miles from the subject property. The comparables have sites ranging in size from 25,700 to 75,390 square feet of land area and are improved with 1.5-story or 2-story dwellings of wood siding, stucco, brick, or wood siding and brick exterior construction ranging in size from 3,760 to 4,476 square feet of living area. The homes were built from 1966 to 1998 and have basements, three of

which have finished area. Each comparable has central air conditioning, one to four fireplaces and a 616 to 1,045 square foot garage. Comparable #1 has an inground swimming pool and a hot tub. The comparables sold from February 2020 to February 2021 for prices ranging from \$682,875 to \$985,000 or from \$169.57 to \$227.39 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$327,489. The subject's assessment reflects a market value of \$984,929 or \$244.28 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 located from .16 to .95 of a mile from the subject property. Comparable #3 is the same sale as appellant's comparable #5. The board of review reported the comparables have sites ranging in size from 23,480 to 77,970 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick or wood/asphalt shingle exterior construction ranging in size from 3,623 to 4,322 square feet of living area. The dwellings were built from 1953 to 1984 with comparable #2 having an effective year built of 1981. The comparables have basements with three having finished area. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 625 to 1,080 square feet of building area. Comparable #4 has an inground swimming pool and a hot tub. The comparables sold from July 2020 to June 2021 for prices ranging from \$855,000 to \$1,250,000 or from \$227.39 to \$345.02 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 a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board which includes the common comparable. The Board gives less weight to appellant's comparable #2 which appears to be an outlier as it sold considerably less than the other sales in the record. The Board gives less weight to appellant's comparable #1 and board of review comparable #4 as each has an inground swimming pool which is not a feature of the subject.

The Board finds the best evidence of market value to be the remaining comparables in the record which includes the common comparable. These six comparables have varying degrees of similarity to the subject in location, age, dwelling size, and features. The properties sold from February 2020 to June 2021 for prices ranging from \$855,000 to \$1,100,000 or from \$203.39 to \$254.60 per square foot of living area, land included. The subject's assessment reflects a market

value of \$984,929 or \$244.28 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value reflected by its assessment is supported. Based on this evidence, the Board finds 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:

August 22, 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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