



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

APPELLANT: Carole Golant
DOCKET NO.: 21-02673.001-R-1
PARCEL NO.: 15-36-206-003

The parties of record before the Property Tax Appeal Board are Carole Golant, the appellant, by attorney Joseph Golant, of the Law Offices of Joseph Golant in Riverwoods; 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: \$79,089
IMPR.: \$103,334
TOTAL: \$182,423

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 part 1-story and part 2-story dwelling¹ of wood siding exterior construction with 3,046 square feet of living area. The dwelling was constructed in 1995 and is approximately 26 years old. Features of the home include a basement with 1,778 square feet of finished area, central air conditioning, a fireplace, and a 464 square foot garage. The property has an approximately 11,760 square foot site and is located in Riverwoods, Vernon 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 presented in two grid analyses. The

¹ The parties dispute the subject's design. The Board finds the best evidence of design is found in the subject's property record card which reports above ground living area that is greater than the reported ground floor living area and contains a sketch depicting second floor living area.

comparables are located within 0.36 of a mile from the subject. The parcels range in size from 9,148 to 13,939 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 2,708 to 3,046 square feet of living area. The dwellings are 26 or 27 years old. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 464 to 650 square feet of building area. The comparables sold from February to April 2020 for prices ranging from \$447,500 to \$493,000 or from \$154.30 to \$182.05 per square foot of living area, including land.

The appellant's appeal is also based on a contention of law. In support of this argument, the appellant submitted a brief asserting that the subject is located within the Thorngate Subdivision, which is a development of more than 200 homes built in approximately 1994 and 1995 by a single developer. The appellant further asserted that the Thorngate Subdivision is located in both West Deerfield and Vernon Townships, but that there are more tract homes within the subdivision in West Deerfield Township and more custom homes within the subdivision in Vernon Township. The appellant argued that the Vernon Township Assessor has not considered sales of comparable homes located within the Thorngate Subdivision in West Deerfield Township. The appellant contended the best comparables to the subject are located within the Thorngate Subdivision as the owners of Thorngate Subdivision homes are members of the same subdivision association, and these properties are part of the same school district and have the same zip code.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$182,423, reflecting a market value of \$548,641 or \$180.12 per square foot of living area, including land, 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.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on eight comparables presented in two grid analyses.² The board of review did not provide any sales data for comparables #2 and #3, and thus, these comparables shall not be further considered herein. Comparable #1 is the same property as the appellant's comparable #1 described above.

Comparables #4 through #8 are located within 0.43 of a mile from the subject. These parcels range in size from 9,170 to 16,100 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 2,922 to 3,142 square feet of living area. The dwellings were built in 1995 and 1996. Each home has a basement, two of which have 900 or 1,080 square feet of finished area, central air conditioning, and a garage ranging in size from 398 to 673 square feet of building area. Four homes each have a fireplace. The comparables sold from February to December 2021 for prices ranging from \$590,000 to \$780,000 or from \$189.22 to \$266.94 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

² Comparables #1 through #5 on the second grid are renumbered as comparables #4 through #8.

Conclusion of Law

The appellant contends in part that 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 a total of nine comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #1, #4, #5, and #7, which lack finished basement area that is a feature of the subject.

The Board finds the best evidence of market value to be the board of review's comparables #6 and #8, which are similar to the subject in dwelling size, age, location, site size, and features. These two most similar comparables sold for prices of \$590,000 and \$736,000 or for \$189.22 and \$234.25 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$548,641 or \$180.12 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

With regard to the appellant's contention of law, the standard of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The appellant argued in the appellant's brief that the township assessor erred in developing the subject's assessment by not considering sales of properties within the same subdivision as the subject that are located in a different township. Although the board of review did not expressly address this argument, the board of review provided comparable sales that had property characteristics more similar to the subject regardless of township location to support the subject's assessment, which the Board found demonstrate that subject's assessment is supported. Consequently, the Board finds the appellant has not shown by preponderance of the evidence that a reduction in the subject's 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: June 27, 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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