



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

APPELLANT: Keith & Genevieve Ellefson
DOCKET NO.: 21-03736.001-R-1
PARCEL NO.: 13-11-300-505

The parties of record before the Property Tax Appeal Board are Keith & Genevieve Ellefson, the appellants, by Jessica Hill-Magiera, Attorney at Law 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: \$8,187
IMPR.: \$90,401
TOTAL: \$98,588

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story condominium of frame exterior construction with 1,229 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 205 square foot garage. The property has a 1,229 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .36 of a mile from the subject and in the same assessment neighborhood code as the subject. The comparables have sites with 1,229 square feet of land area that are improved with one-story dwellings of frame exterior construction with 1,229 square feet of living area. The dwellings were built from 1986 to 1989 and have basements with finished area. Each comparable has central air conditioning, one

or two fireplaces, and a garage with 205 square feet of building area. The comparables sold from June to October 2020 for prices ranging from \$217,000 to \$269,000 or from \$176.57 to \$218.88 per square foot of living area, including land. Based on this evidence the appellants 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 \$98,588. The subject's assessment reflects a market value of \$296,505 or \$241.26 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 .55 of a mile to 1.08 miles from the subject and in the same assessment neighborhood code as the subject. The comparables have sites with either 1,230 or 1,350 square feet of land area that are improved with one-story condominiums of wood siding exterior with either 1,229 or 1,354 square feet of living area. The dwellings were built from 1987 to 1994 and have basements with finished area, one of which is a walkout. Each comparable also has central air conditioning, one or two fireplaces and a garage with 205 or 210 square feet of building area. The comparables sold from October 2020 to November 2021 for prices ranging from \$305,000 to \$350,000 or from \$225.26 to \$258.49 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contends county comparable #2 through #5 are not comparable to the subject due to location being over 1 mile away or 10% larger in dwelling size when compared to the subject.

Conclusion of Law

The appellants contend 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 appellants 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 for the Board's consideration. The Board gives less weight to board of review comparables #2, #3 and #5 due to the difference in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables which are located in the same neighborhood, identical in dwelling size, and similar in age and features, when compared to the subject. These comparables sold from June to December 2020 for prices ranging from \$217,000 to \$311,000 or from \$176.57 to \$253.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$296,505 or \$241.26 per square foot of living area, including land, which falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for

differences when compared to the subject, the Board finds the subject's total estimated market value as reflected by its 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:

December 19, 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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COUNTY

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