



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

APPELLANT: Lorraine M. Creany
DOCKET NO.: 21-03737.001-R-1
PARCEL NO.: 02-15-302-005

The parties of record before the Property Tax Appeal Board are Lorraine M. Creany, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$15,219
IMPR.: \$122,518
TOTAL: \$137,737

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 a part 1.5-story dwelling of wood siding exterior construction with 2,899 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 1,133 square foot garage. The property has a 40,240 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from .36 of a mile to 1.01 miles from the subject, one of which has the same assessment neighborhood code as the subject. The comparables are reported to be 1-story dwellings of wood siding exterior construction that range in size from 2,441 to 3,458 square feet of living area. The dwellings were built in 1999 and 2004. Each comparable is reported to have a basement with finished area, central air

conditioning, one fireplace and a garage ranging in size from 483 to 2,289 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from January 2020 to May 2021 for prices ranging from \$274,900 to \$663,000 or from \$109.89 to \$201.58 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,737. The subject's assessment reflects a market value of \$414,247 or \$142.89 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 response to the appeal, the board of review submitted a memorandum from the township assessor and a stipulation agreement between the appellant and the assessor, who is not a party to the appeal, for the 2021 tax year dated July 29, 2021. The assessor also critiqued the appellant's comparables noting differences in location and features when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .25 of a mile from the subject, all of which have the same assessment neighborhood code as the subject. The comparables are reported to have sites ranging in size from 40,574 to 48,279 square feet of land area and are improved with 1.5-story or 2-story dwellings of wood siding exterior construction that range in size from 2,725 to 3,579 square feet of living area. The dwellings were built from 1991 to 2002 and have basements, two with finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 768 to 864 square feet of building area. The comparables sold from March 2019 to July 2021 for prices ranging from \$365,000 to \$475,000 or from \$130.61 to \$149.75 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 Board finds the parties submitted seven comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables as well as board of review comparables #1 and #3 due to differences in location, site size, and/or finished basement area. Furthermore, board of review comparables #1 and #3 sold in 2019 which is less proximate in time to the January 1, 2021 assessment date than the other comparable sales in the record.

The Board finds the best evidence of market value to be board of review comparables #2 and #4 which sold proximate in time to the assessment date at issue and have unfinished basements. These comparables are also relatively similar to the subject in location, site size, dwelling size

and some features. However, both comparables have smaller basements and smaller garages when compared to the subject and one comparable is nine years older. These comparables sold in March 2020 and July 2021 for prices of \$365,000 and \$425,000 or for \$130.61 and \$133.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$414,247 or \$142.89 per square foot of living area, including land, which is bracketed by the two best comparables on overall value but higher on a price per square basis foot. However, based on this record and after considering appropriate adjustments to the best comparables for differences in age and features when compared to the subject, 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: February 20, 2024



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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