



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

APPELLANT: Julie Anderson
DOCKET NO.: 21-03739.001-R-1
PARCEL NO.: 02-18-104-012

The parties of record before the Property Tax Appeal Board are Julie Anderson, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$7,416
IMPR.: \$66,743
TOTAL: \$74,159

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 townhouse of wood siding exterior construction with 1,599 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, one fireplace, and a 462 square foot garage. The property has a 3,367 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 four comparable sales that are located within .15 of a mile from the subject. The comparables have sites ranging in size from 3,020 to 7,040 square feet of land area that are improved with two-story townhouses of wood siding exterior construction with 1,599 or 1,755 square feet of living area. The dwellings were built from 2003 to 2006 and have basement, two of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage with 462 square feet of building area. The comparables sold from

February 2019 to March 2020 for prices ranging from \$191,000 to \$220,000 or from \$108.83 to \$125.36 per square foot of living area, including land. The appellant reported the subject sold in January 2018 for \$199,900. Based on this evidence the appellant requested a reduction in the subject's assessment to \$65,019 which reflects an estimated market value of \$195,077 or \$122.00 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 \$74,159. The subject's assessment reflects a market value of \$223,035 or \$139.48 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 noted three of the appellant's comparables are dated sales that sold in 2019. The board of review also noted the requested market value of the subject property by the appellant is lower than the subject's purchase price in 2018¹ when there has been a significantly increasing market since the purchase of the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located within .18 of a mile from the subject. The comparables have sites ranging in size from 3,589 to 8,938 square feet of land area that are improved with one-story or two-story condominiums of wood siding exterior ranging in size from 1,639 to 2,532 square feet of living area. The dwellings were built from 2003 to 2008 and have basements, one of which has finished area. Each comparable also has central air conditioning, one fireplace and a garage ranging in size from 420 to 462 square feet of building area. The comparables sold from January 2020 to September 2021 for prices ranging from \$228,000 to \$340,000 or from \$124.18 to \$176.88 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.

As an initial matter, the Board gives less weight to the subject's sale in 2018 which is approximately 3 years prior to the January 1, 2021 assessment date and therefore, it is less likely to be reflective of market value as of the lien date.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #2, #3 and #4 which sold in 2019, less proximate in

¹ The subject's property record card submitted by the board of review disclosed the subject sold in January 2018 for \$199,900.

time to the January 1, 2021 assessment date and therefore, they are less likely to be reflective of market value as of the lien date. The Board gives less weight to board of review comparables #1, #3 and #4 due to differences in style or dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparable #2 which sold proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and most features. These comparables sold in March 2020 and June 2021 for prices of \$191,000 and \$256,000 or \$108.83 and \$145.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$223,035 or \$139.48 per square foot of living area, including land, which is bracketed by the two best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's estimated market value as reflected by its assessment is justified based on overvaluation.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Julie Anderson, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085