



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

APPELLANT: Anna Williams  
DOCKET NO.: 21-03988.001-R-1  
PARCEL NO.: 11-21-313-002

The parties of record before the Property Tax Appeal Board are Anna Williams, 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:** \$57,632  
**IMPR.:** \$82,037  
**TOTAL:** \$139,669

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 dwelling of wood siding exterior construction with 1,948 square feet of living area. The dwelling was constructed in 1975. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 441 square foot garage. The property has a 10,110 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within .47 of a mile from the subject and within the same neighborhood code as the subject. The appellant noted in a brief that two comparables have larger basements than the subject and two comparables have larger garages when compared to the subject. The comparable parcels range in size from 9,656 to 13,996 square feet of land area and are each improved with a two-story dwelling of frame

exterior construction. The homes were built from 1972 to 1975, with comparables #1 and #5 having reported effective ages of 1980 and 1990, respectively. The dwellings range in size from 1,971 to 2,264 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 420 to 482 square feet of building area. The comparables sold from April 2020 to April 2021 for prices ranging from \$340,000 to \$415,000 or from \$167.49 to \$183.38 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$118,167 which would reflect a market value of \$354,536 or \$182.00 per square foot of living area, including land, when applying 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 \$139,669. The subject's assessment reflects a market value of \$420,057 or \$215.64 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 within .44 of a mile from the subject and within the same neighborhood code as the subject. The comparable parcels range in size from 10,000 to 12,660 square feet of land area and are each improved with a two-story dwelling of frame exterior construction. The homes were built from 1972 to 1975, with comparable #4 having a reported effective age of 1990. The dwellings range in size from 1,948 to 2,173 square feet of living area. Each comparable has a basement, a fireplace and a garage containing either 431 or 441 square feet of building area. Four of the homes each have central air conditioning. The comparables sold from August 2020 to December 2021 for prices ranging from \$429,500 to \$492,500 or from \$197.65 to \$246.41 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.

The parties submitted a total of ten comparable sale to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #5 and board of review comparable #4 which each present newer reported effective ages than the subject that was built in 1975 in addition to the fact that this board of review comparable lacks central air conditioning.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4 and board of review comparable sales #1, #2, #3 and #5 which are similar to the subject

property in location, age, dwelling size and most features. These most similar comparables sold from June 2020 to December 2021 for prices ranging from \$360,000 to \$492,500 or from \$170.48 to \$246.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$420,057 or \$215.64 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparable sales for differences 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:

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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