



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

APPELLANT: Elizabeth Shields  
DOCKET NO.: 21-03999.001-R-1  
PARCEL NO.: 02-34-205-026

The parties of record before the Property Tax Appeal Board are Elizabeth Shields, 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:** \$19,090  
**IMPR.:** \$0  
**TOTAL:** \$19,090

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 vacant site with 15,635 square feet of land area located in Lindenhurst, Lake Villa 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. The appellant's counsel asserted the subject parcel contains 15,635 square feet of land area of which 5,100 square feet is unbuildable, therefore, effectively making the subject property a 10,545 square foot vacant parcel. Counsel argued the subject's assessment reflects a market value of \$57,276, when applying the statutory level of assessment, which equates to \$3.66 per square foot of gross land area or \$5.44 per square foot of buildable area. The three comparable sales submitted by the appellant have sites ranging in size from 9,453 to 13,556 square feet of land area and are located from 1.25 to 1.95 miles from the subject property. The sales occurred from April 2019 to June 2021 for prices ranging

from \$9,000 to \$299,900. The appellant's counsel indicated in his brief that the comparables sold for prices of \$3.73, \$1.32, and \$.95 per square foot of land area, respectively. However, the grid analysis indicted that comparable #1 had a unit price of \$3.81 per square foot of land area and comparable #3 had a unit price of \$.95 per square foot of land area. Comparable #2 appears to have been an improved parcel that sold for a price of \$299,900 or \$22.12 per square foot of land area, including the building. The appellant converted the price for comparable #2 to \$1.32 per square foot of land area, however, the appellant provided no explanation as to how this calculation was made. The appellant requested the subject's total assessment be reduced to \$10,243.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,090. The subject's assessment reflects a market value of \$57,414 or \$3.67 per square foot of land area, 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. The board of review submitted a copy of the subject's property record card describing the subject as having 10,535 square feet of vacant residential land and 5,100 square feet of undevelopable land.

In rebuttal the board of review asserted that appellant's comparable #2 is not a vacant lot and comparable #3 sold in early 2019.

In support of its contention of the correct assessment the board of review submitted information on three vacant land comparable sales located in Lindenhurst that ranged in size from 10,860 to 14,360 square feet of land area. The sales occurred from May 2020 to January 2021 for prices of either \$47,000 or \$55,000 or ranging from \$3.37 to \$5.06 per square foot of land area.

### **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 best evidence of market value to be appellant's comparable sale #1 and the comparable sales submitted by the board of review. These comparables were composed of vacant sites that ranged in size from 10,459 to 14,360 square feet of land area and sold from May 2020 to June 2021 for prices ranging from \$39,900 to \$55,000 or from \$3.37 to \$5.06 per square foot of land area. The subject's assessment reflects a market value of \$57,414 or \$3.67 per square foot of land, which is within the range established by the best comparable sales in this record on a per square foot basis. The Board gives less weight to appellant's comparable sale #3 as the sale occurred in 2019, not as proximate in time to the assessment date as the best comparable sales in this record, and the price is an outlier being significantly below the prices of the best sales in this record. The Board gives little weight to appellant's comparable sale #2 as this property is not a vacant lot as is the subject property. Based on this evidence 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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