



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

APPELLANT: Kellie Ropers
DOCKET NO.: 21-04070.001-R-1
PARCEL NO.: 04-19-401-003

The parties of record before the Property Tax Appeal Board are Kellie Ropers, 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: \$18,867
IMPR.: \$89,661
TOTAL: \$108,528

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 tri-level¹ dwelling of brick exterior construction with 2,109 square feet of above ground living area. The dwelling was constructed in 1977. Features of the home include a 784 square foot finished lower level, a 725 square foot partial basement, central air conditioning, a fireplace, a 625 square foot garage and a 2,240 square foot metal pole building. The property has an approximately 139,392 square foot site and is located in Beach Park, Benton Township, Lake County.

¹ The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject is found in the subject's property record card provided by the board of review, which described the dwelling as a tri-level design with a 784 square foot fully finished lower level, an additional basement and a 2,240 square foot metal pole building, which was not refuted by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on three comparable sales located from .26 of a mile to 1.61 miles from the subject property. The comparables have sites that range in size from approximately 32,670 to 40,502 square feet of land area. The appellant described the comparables as one-story dwellings ranging in size from 1,918 to 2,374 square feet of above ground living area. The dwellings were built from 1977 to 1985. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 576 to 1,044 square feet of building area. The comparables sold from October 2020 to January 2021 for prices ranging from \$219,000 to \$259,388 or from \$107.82 to \$114.18 per square foot of above ground living area, including land.

In a memorandum, counsel for the appellant indicated that all three appellant's comparables have larger basements and larger garages, when compared to the subject.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$87,866, which would reflect a market value of \$263,624 or \$125.00 per square foot of above ground 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 \$108,528. The subject's assessment reflects a market value of \$326,400 or \$154.77 per square foot of above ground 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.

With respect to the appellant's comparables, the board of review submitted Multiple Listing Service (MLS) sheets for comparables #3 and #5, where each is described as a ranch home that features a basement. The MLS sheet for comparable #5 also revealed the basement is finished with a recreation room and a den.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on five comparable sales that are located from .87 of a mile to 2.04 miles from the subject property. The comparables have sites that range in size from approximately 23,870 to 71,000 square feet of land area. The board of review reported the comparables are improved with a conventional one-story dwelling,² a ranch dwelling and three, tri-level dwellings of brick or wood siding exterior construction ranging in size from 1,324 to 2,337 square feet of above ground living area. The dwellings were built from 1955 to 2000. Four comparables each have a finished lower level, two of which have an additional partial basement and comparable #5 has a basement. Four comparables each have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 624 to 2,016 square feet of building area. Comparable #3 has a metal pole building. The comparables sold from May 2020 to October 2021 for prices ranging from \$217,500 to \$360,000 or from \$148.77 to \$243.41 per square foot of above ground living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

² The board of review submitted MLS sheets for its comparable sales #3 and #5, describing comparable #3 as a tri-level dwelling, not a conventional one-story dwelling and comparable #5 as a split-level dwelling, not a ranch dwelling.

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 record contains a total of eight comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, site, size, dwelling size, design, age and/or features. Nonetheless, the Board has given less weight to the appellant's comparables due to their dissimilar one-story design and/or lack of a finished lower level, when compared to the subject. The Board has given reduced weight to board of review comparables #4 and #5 due to their distant locations from the subject being more than two miles away and/or their dissimilar ages when compared to the subject dwelling.

On this limited record, the Board finds board of review comparables #1, #2 and #3 are tri-level dwellings like the subject and are relatively similar to the subject in age. However, the Board finds each comparable has a significantly smaller site size, a considerably smaller dwelling size and two of the three comparables do not have a metal pole building, like the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from May to November 2020 for prices ranging from \$217,500 to \$247,900 or from \$148.77 to \$181.27 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$326,400 or \$154.77 per square foot of above ground living area, including land, which falls above the range established by the best comparable sales in the record in terms of overall market value but within the range on a price per square foot basis. The subject's higher overall market value appears to be justified given its superior site size, dwelling size and/or features. Therefore, based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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: January 16, 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

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