



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

APPELLANT: Darlene Stressler
DOCKET NO.: 21-04112.001-R-1
PARCEL NO.: 06-14-101-019

The parties of record before the Property Tax Appeal Board are Darlene Stressler, 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: \$14,124
IMPR.: \$70,375
TOTAL: \$84,499

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 is improved with a one-story dwelling with a vinyl siding exterior containing 1,972 square feet of living area. The dwelling was built in 1999. Features of the home include a concrete slab foundation, central air conditioning, two bathrooms, and an attached garage with 418 square feet of building area. The property has a 6,024 square foot site located in Grayslake, Avon 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 improved with one-story dwellings that range in size from 1,602 to 2,150 square feet of living area. The homes were built in 1992 or 1999. These properties have 2 or 2.5 bathrooms, central air conditioning and a garage ranging in size from 380 to 418 square feet of building area. One comparable has a fireplace. The comparables have sites ranging in size from 7,026 to 11,169 square feet of land area and are

located from .04 to 2.44 miles from the subject property with comparable #1 being on the same street and within one block of the subject property. The sales occurred from July 2020 to October 2020 for prices ranging from \$205,000 to \$254,900 or from \$112.56 to \$159.11 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$76,243.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,499. The subject's assessment reflects a market value of \$254,132 or \$128.87 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 improved with one-story dwellings with wood siding or vinyl siding exteriors that range in size from 1,904 to 1,986 square feet of living area. The homes were built in 1999 or 2003. Each comparable has a full or partial basement with one having finished area, central air conditioning, two or three bathrooms, and an attached garage with 418 or 440 square feet of building area. Two comparables have one fireplace. These properties have sites ranging in size from 6,020 to 9,890 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .01 to .38 of a mile from the subject property with two being located along the same street and within one block of the subject property. The comparables sold from May 2020 to October 2021 for prices ranging from \$280,000 to \$330,000 or from \$141.99 to \$167.34 per square foot of living area, including land.

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 eight comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables sales #2 and #3 due to differences from the subject in dwelling size and location. The Board finds the best evidence of market value to be appellant's comparable sale #1 and the board of review comparable sales, which are improved with homes similar to the subject in style, age and above ground living area. The Board finds, however, each of the board of review comparables is superior to the subject in foundation in that the subject has a concrete slab foundation while each of the board of review comparables has a basement with one having finished area, suggesting each of the board of review comparables requires a downward or negative adjustment to make the properties more equivalent to the subject property for this characteristic. Additionally, board of review comparables #1 and #5 have one fireplace while the subject has no fireplace, again indicating these two comparables would need a negative or downward adjustment to make them more equivalent to the subject property. These comparables sold for prices ranging from \$242,000 to \$330,000 or from \$112.56 to \$167.34 per square foot of living area, including land. The

subject's assessment reflects a market value of \$254,132 or \$128.87 per square foot of living area, including land, which is above the purchase price of appellant's comparable #1 and below the range established by the board of review comparable sales, which appears appropriate given the needed downward adjustments to the board of review comparables for differences from the subject dwelling. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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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