



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

APPELLANT: Sandra Hameister
DOCKET NO.: 21-04123.001-R-1
PARCEL NO.: 06-13-302-017

The parties of record before the Property Tax Appeal Board are Sandra Hameister, 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: \$39,208
IMPR.: \$182,213
TOTAL: \$221,421

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 2-story dwelling of vinyl siding exterior construction with 3,303 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, one fireplace and a 616 square foot garage. The property has a 10,890 square foot site and is located in Third Lake, 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 located from .17 of a mile to 2.58 miles from the subject. These comparables have sites ranging in size from 11,238 to 20,473 square feet of land area that are improved with 2-story dwellings ranging in size from 3,280 to 3,454 square feet of living area. The dwellings were built from 1988 to 2003. Comparable #2 has an effective age of 1993. The comparables each have a basement, central air conditioning, one

fireplace, and a garage ranging in size from 450 to 744 square feet of building area. The appellant submitted a Multiple Listing Service (MLS) sheet associated with comparable sale #3 that disclosed it was a recent rehab in 2014. The comparables sold from June 2019 to October 2020 for prices ranging from \$395,000 to \$775,000 or from \$114.36 to \$236.28 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,421. The subject's assessment reflects a market value of \$665,928 or \$201.61 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 three comparable sales where comparable #2 is the same as appellant's comparable #3 and all are located within .52 of a mile from the subject. The comparables are reported to have sites ranging in size from 11,240 to 37,460 square feet of land area and are improved with 2-story or 1-story dwellings of vinyl siding or brick exterior construction built from 1986 to 2003. The dwellings range in size from 2,386 to 3,280 square feet of living area. The comparables have basements, one of which has finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 506 to 744 square feet of building area. The comparables sold in October 2020 and October 2021 for prices ranging from \$520,000 to \$775,000 or from \$217.94 to \$251.35 per square foot of living area, land included. 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 Board finds the parties submitted five comparable sales to support their respective positions where one comparable is common to both parties. The Board gives less weight to appellant's comparables #1 and #2 which sold less proximate in time to the assessment date at issue than the other sales in the record. In addition, comparable #1 is located over 2.5 miles from the subject. The Board gives less weight to board of review comparable #3 which is a different style dwelling than the subject.

The Board finds the best evidence of market value to be board of review comparable #1 and the parties' common comparable which sold most proximate in time to the assessment date at issue. Board of review comparable #1 has a larger site size that is improved with an older dwelling that is smaller in size and the parties' common comparable has finished basement area and was rehabbed in 2014, suggesting adjustments would be required to make these comparables more equivalent to the subject. These comparables sold in October 2020 for prices of \$650,000 and

\$775,000 or for \$236.28 and \$251.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$665,928 or \$201.61 per square foot of living area, including land, which is bracketed by the two best comparables in this record on overall value and below on price per square foot. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's 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

AGENCY

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

APPELLANT

Sandra Hameister, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 2
Hawthorn Woods, IL 60047

COUNTY

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