



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

APPELLANT: Susan Schreiber-DeViliez
DOCKET NO.: 21-04177.001-R-1
PARCEL NO.: 06-34-205-028

The parties of record before the Property Tax Appeal Board are Susan Schreiber-DeViliez, 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 **A Reduction** 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: \$16,975
IMPR.: \$152,960
TOTAL: \$169,935

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 an approximately 5,880 square foot site¹ improved with a 2-story log-style home with 2,879 square feet of living area.² The custom home was built in 2002. Features of the home include a walk-out style basement with finished area, central air conditioning, two fireplaces and an attached 2-car garage. The lakefront property is located in Grayslake, Avon Township, Lake County.

¹ The appraisal submitted by the appellant includes two property identification numbers (PINs) having a combined 15,681 square feet of land area. The appraisal includes a plat map that depicts these two parcels as contiguous. However, the appellant's appeal petition lists only one parcel (06-34-205-028) which the board of review disclosed has 5,880 square feet of land area.

² The Board finds the best description of the subject's dwelling size was found in the appraisal submitted by the appellant which contains a more detailed sketch with measurements than was found in the subject's property record card submitted by the board of review.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-03592.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$155,127 based on the evidence. In its submission, the board of review reported that 2019 was the beginning of the subject's general assessment cycle.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$445,000 as of January 1, 2020. The appraisal was prepared by Paul A. Smith, a Certified Residential Real Estate Appraiser. The intended use of the appraisal report was to establish a valuation for the subject for tax assessment purposes.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting four comparable sales and two cancelled listings located from 0.01 to 0.36 of a mile from the subject property. Four comparables sold from May 2018 to December 2019 for prices ranging from \$237,500 to \$448,000 or from \$106.17 to \$231.40 per square foot of living area, land included. Comparables #5 and #6 are cancelled listings with list prices of \$450,000 and \$525,000 or for \$159.91 and \$170.18 per square foot of living area, land included, respectively. After adjusting the comparables for differences with the subject the appraiser arrived at adjusted prices for the comparable properties ranging from \$401,700 to \$463,150 and an opinion of market value for the subject of \$445,000.

In further support of the overvaluation argument, the appellant submitted information on three comparables located within approximately 0.37 of a mile and in the same assessment neighborhood code as the subject property. The comparables sold from March to October 2020 for prices ranging from \$330,000 to \$546,000 or from \$155.59 to \$193.34 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$167,975 which equates to a market value of \$503,975 or \$175.05 per square foot of living area, land included, assuming a dwelling size of 2,879 and applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,982. The subject's assessment reflects a market value of \$541,299 or \$188.02 per square foot of living area, land included, assuming a dwelling size of 2,879 and 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 properties located within from 0.20 of a mile to 2.81 miles from the subject property. Board of review comparable #1 is the same property as appraisal comparable #6 and appellant comparable #1. Board of review comparable #2 lacks any recent sale information and shall not be discussed or analyzed further. The four comparable sales sold from April 2018 to September 2020 for prices ranging from \$480,000 to \$795,000 or from \$155.59 to \$260.74 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 19-03592.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$155,127. The Property Tax Appeal Board finds Avon Township's general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board takes notice that the equalization factor for the 2020 tax year in Avon Township was 1.0423 and that this record shows that a 1.0510 equalization factor was issued in Avon Township for the 2021 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds this record disclosed the subject property and the appellant have the same address and therefore, the subject property is an owner-occupied residence. The record contains no evidence showing the Board's 2019 decision was reversed or modified upon review or that the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that the prior year's decision should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus application of the 2020 and 2021 equalization factors of 1.0423 and 1.0510, respectively. ($\$155,127 \times 1.0423 \times 1.0510 = \$169,935$).

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains six comparable sales to support their respective arguments. These properties sold from April 2018 to October 2020 for prices ranging from \$330,000 to \$795,000 or from \$155.59 to \$260.74 per square foot of living area, including land. The subject's assessment after reduction reflects a market value of \$511,083 or \$177.52 per square foot of living area, land included, assuming a dwelling size of 2,879, which falls within the range of the comparable sales

in this record. The appellant also submitted an appraisal with an effective date of January 1, 2020 opining the subject had a market value of \$445,000. The Board finds the effective date of the appraisal is 12 months prior to the January 1, 2021 assessment date at issue and the comparable sales selected by the appraiser sold in 2018 and 2019, less proximate to the January 1, 2021 assessment date than the comparable sales submitted by the parties. As a result, the Board gives little weight to the appraiser's opinion of value for the subject property. The Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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

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