



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

APPELLANT: Georgette Slaven
DOCKET NO.: 21-04210.001-R-1
PARCEL NO.: 07-07-208-005

The parties of record before the Property Tax Appeal Board are Georgette Slaven, 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: \$31,173
IMPR.: \$190,931
TOTAL: \$222,104

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 brick exterior construction with 4,942 square feet of living area. The dwelling was constructed in 1993. Features of the home include a partially finished basement, central air conditioning, three fireplaces, and a 1,203 square foot garage.¹ The property has an approximately 38,970 square foot site and is located in Gurnee, Warren 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 in different neighborhood codes than the subject property and from 1.83 to 1.94 miles from the subject. The comparables have sites that range in size from 40,049 to 77,532 square feet of land area. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 4,042

¹ The Board finds the best description of the subject was the property record card presented by the board of review.

to 4,720 square feet of living area. The appellant reported that each comparable had an unfinished basement, central air conditioning, one fireplace, and a garage that ranges in size from 664 to 960 square feet of building area. The properties sold from April 2020 to March 2021 for prices ranging from \$387,000 to \$615,000 or from \$87.64 to \$143.49 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$207,543 which reflects a market value of \$622,691 or \$126.00 per square foot of living area, land included, when applying 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 \$222,104. The subject's assessment reflects an estimated market value of \$667,982 or \$135.16 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 four equity comparables located in the same assessment neighborhood code as the subject property and within 0.26 of a mile from the subject. The comparables have sites that range in size from 25,270 to 34,010 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,867 to 3,889 square feet of living area. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, and a garage that ranges in size from 651 to 804 square feet of building area. The properties sold from May 2020 to January 2021 for prices ranging from \$342,500 to \$520,000 or from \$119.46 to \$172.07 per square foot of living area, land included. The board of review also reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2021 an equalization factor for Warren Deerfield Township of 1.0252 was applied by county assessment officials. The board of review also enclosed a copy of PTAB's final administrative decision for Docket Number 19-07092 which reduced the subject's total assessment for tax year 2019 to \$231,640, based on an agreement between the parties, and noted that after applying the 2020 and 2021 equalization factors of 1.0299 and 1.0252, respectively, the subject's assessed value should equal \$244,578. Based on this evidence, the board of review requested the subject's assessment be sustained.

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.

As an initial matter, the Board recognizes that this property was the subject matter of a 2019 tax year appeal in which the subject's assessment was reduced to \$231,640 based on an agreement between the parties. However, the evidence in the record is devoid of any clear and unambiguous evidence that the subject is owner-occupied and therefore does not comply with the so-called "rollover" provision under Section 16-185.

The record contains seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are located in different assessment neighbors and over 1 mile from the subject which may not accurately reflect the market conditions in the subject's neighborhood.

The Board finds the best evidence of market value to be the board of review comparables which are similar to the location, age, and some features, but are each considerably smaller homes than the subject and two comparables lack basement finish, a feature of the subject. Nevertheless, the properties sold from May 2020 to January 2021 for prices ranging from \$342,500 to \$520,000 or from \$119.46 to \$172.07 per square foot of living area, land included. The subject's assessment reflects a market value of \$667,982 or \$135.16 per square foot of living area, land included, which falls above the range established by the best comparable sales in this record on an overall market value basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their significantly smaller dwelling sizes, smaller lot sizes, and/or lack of basement finish, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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