



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

APPELLANT: Renelle Papa
DOCKET NO.: 21-04214.001-R-1
PARCEL NO.: 07-20-404-007

The parties of record before the Property Tax Appeal Board are Renelle Papa, 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: \$28,556
IMPR.: \$102,138
TOTAL: \$130,694

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 two-story dwelling of wood siding exterior construction with 3,234 square feet of living area. The dwelling was constructed in 2019. Features of the home include a basement, central air conditioning and a 520 square foot garage. The property has an approximately 13,300 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 noting there were none in the subject's neighborhood. The comparables are within .17 of a mile from the subject. The parcels range in size from 12,014 to 14,031 square feet of land area and are each improved with a two-story dwelling of wood frame exterior construction. The homes were built in 2000 or 2002 and range in size from 2,738 to 3,493 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 441 to 672 square feet of

building area. The comparables sold from July 2020 to June 2021 for prices ranging from \$355,000 to \$410,000 or from \$101.63 to \$146.09 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$122,880 which would reflect a market value of \$368,677 or \$114.00 per square foot of living area, including land, 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 \$130,694. The subject's assessment reflects a market value of \$393,065 or \$121.54 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, four of which were located on either Jenna Lane or Jenna Court while the subject is located on Jenna Lane. Each of the board of review comparables are located within the same neighborhood code as the subject and within .11 of a mile from the subject. The parcels range in size from 8,620 to 11,780 square feet of land area and are each improved with a two-story dwelling of wood frame exterior construction. The homes were built from 2017 to 2021 and range in size from 2,992 to 3,314 square feet of living area. Each comparable has a basement, central air conditioning and a garage ranging in size from 440 to 762 square feet of building area. The comparables sold from January 2020 to October 2021 for prices ranging from \$414,990 to \$475,000 or from \$125.22 to \$158.76 per square foot of living area, including land.

Although not specifically addressed in the evidence, the board of review's grid analysis further described that the subject property sold in August 2019 for \$411,360 or for \$127.20 per square foot of living area, including land.

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 parties submitted a total of eight comparable sales for the Board's consideration along with information that the subject property last sold in August 2019 for \$411,360 or \$127.20 per square foot of living area, including land. The Property Tax Appeal Board has given little weight to the three comparables presented by the appellant as none of these properties are located within the subject's assessment neighborhood and more importantly each home was built in either 2000 or 2002, as compared to the subject, which was built in 2019, making the appellant's comparables significantly older than the subject home.

The Board finds the best evidence of market value to be the board of review comparable sales which are each located within the subject's assessment neighborhood code and within .11 of a mile from the subject. The board of review comparable parcels are each somewhat smaller than the subject parcel, but each is improved with a similarly designed dwelling, similar in size to the subject and that was constructed between 2017 and 2021. These five most similar comparables to the subject in the record sold from January 2020 to October 2021 for prices ranging from \$414,990 to \$475,000 or from \$125.22 to \$158.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$393,065 or \$121.54 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The record also reveals that the subject property was last sold in August 2019 for \$411,360 or \$127.20 per square foot of living area, including land, which also does not support the appellant's contention that the subject property has been overvalued.

Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record for differences when compared to the subject, the Board finds 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: March 26, 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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