



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

APPELLANT: Sharon LaViolette
DOCKET NO.: 21-04231.001-R-1
PARCEL NO.: 07-30-214-003

The parties of record before the Property Tax Appeal Board are Sharon LaViolette, 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 **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: \$17,410
IMPR.: \$80,890
TOTAL: \$98,300

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 7,405 square foot site improved with a two-story dwelling of wood siding exterior construction containing 2,726 square feet of living area. The dwelling was built in 1996. Features of the home include a full basement, central air conditioning, one fireplace, and an attached garage with 400 square feet of building area. The property is located in Grayslake, 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 improved with two-story dwellings of wood frame construction that range in size from 2,937 to 3,315 square feet of living area. The homes were built from 1996 to 1998. Each comparable has a basement, central air conditioning, one fireplace and a garage with either 420 or 441 square feet of building area. The comparables have sites ranging in size from 7,405 to 12,284 square feet of land area. These properties have

the same assessment neighborhood code as the subject property and are located from .03 to .05 of a mile from the subject. The sales occurred from June 2019 to August 2020 for prices ranging from \$310,000 to \$342,000 or from \$93.51 to \$116.45 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$90,858.

The appellant submitted a copy of the final decision issued by the Lake County Board of Review establishing a total assessment for the subject property of \$100,599. The subject's assessment reflects a market value of \$302,533 or \$110.99 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 with comparables #2 and #3 being the same properties as appellant's comparables #2 and #1, respectively. The comparable sales are improved with two-story dwellings of wood siding exterior construction that range in size from 3,023 to 3,315 square feet of living area. The homes were built in 1996 or 1998. Each comparable has a basement with two having finished area,¹ central air conditioning, one or two fireplaces and an attached garage with either 441 or 484 square feet of building area. The comparables have sites ranging in size from 7,410 to 12,280 square feet of land area. These properties have the same assessment neighborhood code as the subject property and are located from .04 to .09 of a mile from the subject. The sales occurred from May 2020 to June 2021 for prices ranging from \$310,000 to \$424,900 or from \$93.51 to \$140.56 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted four comparable sales to support their respective positions with two comparables being common to the parties. The Board gives less weight to appellant's comparable #3 as this property sold in June 2019, not as proximate in time to the assessment date as the best sales in this record. The Board gives less weight to board of review comparable #1 as the price of this comparable is an outlier with a price that is approximately 31% higher than the next comparable that is similar to this comparable in size that sold proximate in time to the assessment date at issue. The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #2 and board of review comparable sales #2 and #3, which are the common comparables submitted by the parties. These two comparables are similar to the subject in location, style and age, however, the homes are approximately 21% larger than the subject dwelling suggesting each would require a downward adjustment for size. Conversely, appellant's comparable #2/board of review comparable #2 has an unfinished basement while the

¹ The board of review describe its common comparable sale 3/appellant's comparable #1 as having a 657 square foot recreation room in the basement, which was not refuted by the appellant in rebuttal.

subject has finished basement area suggesting this comparable would require an upward adjustment to make it more equivalent to the subject for this feature. These two comparables sold for prices of \$310,000 and \$318,000 or for \$93.51 and \$96.45 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$302,533 or \$110.99 per square foot of living area, including land, which is below the overall price of each comparable but above the price on a per square foot of living area basis. Based on this evidence, after considering the suggested adjustments to the comparables primarily for size, the Board finds 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

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