



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

APPELLANT: Breanne Garman
DOCKET NO.: 21-04257.001-R-1
PARCEL NO.: 09-02-304-010

The parties of record before the Property Tax Appeal Board are Breanne Garman, 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: \$13,998
IMPR.: \$67,841
TOTAL: \$81,839

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 2,854 square feet of living area. The dwelling was constructed in 2013. Features of the home include a basement, central air conditioning, and a 506 square foot garage. The property has a 6,382 square foot site and is located in Volo, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within .28 of a mile from the subject property. The appellant reported the comparables have sites ranging in size from 6,669 to 10,550 square feet of land area that are improved with 2-story dwellings ranging in size from 2,480 to 2,854 square feet of living area. The dwellings were built from 2007 to 2012. Each comparable has a basement and central air conditioning; one comparable has one fireplace and each comparable has a garage with 400 or 506 square feet of building area. The appellant

disclosed comparable #4 was a recent rehab in 2021. The comparables sold from May 2020 to May 2021 for prices ranging from \$218,000 to \$305,000 or from \$83.39 to \$106.87 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,839. The subject's assessment reflects a market value of \$246,132 or \$86.24 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 located within .28 of a mile from the subject property. Comparable #4 is the same sale as appellant's comparable #4. The board of review reported the comparables have sites ranging in size from 6,670 to 10,190 square feet of land area and are improved with 2-story dwellings of vinyl siding or vinyl siding and brick exterior construction ranging in size from 2,854 to 2,960 square feet of living area. The dwellings were built from 2006 to 2013. One comparable has a concrete slab foundation and four comparables have basements. Each comparable has central air conditioning and a garage with 400 or 506 square feet of building area. The comparables sold from April to November 2021 for prices ranging from \$283,000 to \$362,500 or from \$95.61 to \$127.01 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board, one of which is common to both parties. The Board gives less weight to appellant's comparables #1 and #2 as well as board of review comparable #2 which are less similar to the subject in dwelling size, year built and/or foundation type when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables in the record which includes the common comparable. These five comparables are similar to the subject in location, age, dwelling size and features. The properties sold from September 2020 to November 2021 for prices ranging from \$270,000 to \$362,500 or from \$93.65 to \$127.01 per square foot of living area, land included. The subject's assessment reflects a market value of \$246,132 or \$86.24 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market

value reflected by its assessment is supported. Based on this evidence, 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:

July 18, 2023



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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