



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

APPELLANT: Debra Basler
DOCKET NO.: 21-04333.001-R-1
PARCEL NO.: 11-02-401-034

The parties of record before the Property Tax Appeal Board are Debra Basler, 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: \$67,093
IMPR.: \$139,223
TOTAL: \$206,316

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 and frame exterior construction with 3,346 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement, central air conditioning, a fireplace, and a 660 square foot garage. The property has a 25,029 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.30 of a mile from the subject. The parcels range in size from 22,479 to 26,876 square feet of land area and are improved with 2-story homes of brick, frame, or brick and frame exterior construction ranging in size from 2,954 to 3,908 square feet of living area. The dwellings were built from 1994 to 2000 with comparable #1 having an effective age of 2001. The appellant also reported comparable #5

was recently rehabbed. Each home has a basement, one of which has finished area,¹ central air conditioning, a fireplace, and a garage ranging in size from 546 to 747 square feet of building area. Comparables #4 and #5 each have an inground swimming pool. The comparables sold from July to December 2020 for prices ranging from \$580,000 to \$725,000 or from \$165.68 to \$208.19 per square foot of living area, including land. 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 \$233,382. The subject's assessment reflects a market value of \$701,901 or \$209.77 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 where comparables #2 and #3 are the same properties as the appellant's comparables #3 and #5, respectively. Comparable #1 is located 0.15 of a mile from the subject and has a 22,502 square foot site that is improved with a 2-story home of brick and frame exterior construction with 3,198 square feet of living area. The dwelling was built in 1998 and features a basement, central air conditioning, a fireplace, and a 620 square foot garage. This comparable sold in August 2020 for a price of \$663,750 or \$207.55 per square foot of living area, including land. The board of review asserted comparables #2 and #3 have inferior locations to the subject and noted adjustments to these comparables on the grid analysis. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As initial matter, the Board notes the board of review contended the two common comparables have inferior locations to the subject. However, the board of review presented no evidence and no explanation to support this contention. Thus, the Board gave no weight to this argument.

The record contains a total of six comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #4 and the appellant's comparable #5/board of review's comparable #3, which each have an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, the appellant's comparable #3/board of review's comparable #2, and the board of review's comparable #1, which are similar to the subject in dwelling size, age, location, site size, and

¹ The appellant presented a listing sheet for comparable #5 that described finished basement area.

features. These most similar comparables sold for prices ranging from \$580,000 to \$663,750 or from \$165.68 to \$207.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$701,901 or \$209.77 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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:

November 21, 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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