



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

APPELLANT: Susan Duffey
DOCKET NO.: 21-04358.001-R-1
PARCEL NO.: 12-31-213-003

The parties of record before the Property Tax Appeal Board are Susan Duffey, 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: \$88,223
IMPR.: \$82,434
TOTAL: \$170,657

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 1-story dwelling of wood siding exterior construction with 3,307 square feet of living area. The dwelling was constructed in 1947. Features of the home include a basement, central air conditioning, two fireplaces, and a 486 square foot garage. The property has an approximately 29,194 square foot site and is located in Lake Forest, Shields 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 within 0.34 of a mile from the subject. The parcels range in size from 23,130 to 27,168 square feet of land area and are improved with 1-story homes ranging in size from 2,787 to 2,929 square feet of living area. The dwellings were built from 1950 to 1969. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 440 to 676 square feet of building area. The

comparables sold from January 2020 to January 2021 for prices ranging from \$501,250 to \$600,000 or from \$176.62 to \$215.29 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$161,957 which would reflect a market value of \$485,920 or \$160.00 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 \$210,612. The subject's assessment reflects a market value of \$633,420 or \$208.57 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 0.90 of a mile from the subject. The parcels range in size from 26,360 to 84,070 square feet of land area and are improved with 1-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,695 to 3,297 square feet of living area. The dwellings were built from 1953 to 1969 with comparable #1 having an effective age of 1967. Four homes each have a basement, one of which has finished area, and one home has a concrete slab foundation. Each home has central air conditioning, one to three fireplaces, and one or two garages ranging in size from 486 to 720 square feet of building area. Comparable #3 has finished attic area. The comparables sold from May to September 2021 for prices ranging from \$665,000 to \$860,000 or from \$204.55 to \$268.67 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review's comparables, due to substantial differences from the subject in age/effective age, site size, basement finish, attic finish, dwelling size, garage count, and/or foundation type.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, which are more similar to the subject in dwelling size, age, location, site size, and features. These two most similar comparables sold for prices of \$501,250 and \$520,000 or for \$176.62 and \$177.54 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$633,420 or \$208.57 per square foot of living area, including land, which is above 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 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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