



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

APPELLANT: Alexandra Carson
DOCKET NO.: 21-04382.001-R-1
PARCEL NO.: 14-24-401-015

The parties of record before the Property Tax Appeal Board are Alexandra Carson, 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: \$72,010
IMPR.: \$257,331
TOTAL: \$329,341

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 brick exterior construction with 6,934 square feet of living area. The dwelling was constructed in 1972 and has a reported effective age of 1989. Features of the home include a basement, central air conditioning, four fireplaces and an 816 square foot attached garage. The property has an approximately 135,580 square foot site and is located in Long Grove, Ela 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 that are located from .97 of a mile to 1.19 miles from the subject property. The comparables have sites that range in size from 38,610 to 89,730 square feet of land area. The comparables are improved with a one-story¹ or two-story

¹ The appellant's comparable #2 has a ground floor area of 1,013 square feet with an above ground area of 6,520 square feet, suggesting the dwelling is part two-story.

dwellings of brick or Dryvit exterior construction ranging in size from 5,924 to 6,520 square feet of living area. The dwellings were built from 1989 to 1997, with comparable #2, the oldest comparable, having a reported effective age of 1991. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, two or five fireplaces and an attached garage ranging in size from 780 to 1,014 square feet of building area. The comparables sold in June or November 2020 for prices ranging from \$755,000 to \$817,500 or from \$123.69 to \$131.67 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$265,777, which would reflect a market value of \$797,411 or \$115.00 per square foot of living area, including land, when using 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 \$329,341. The subject's assessment reflects a market value of \$990,499 or \$142.85 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 two separate grid analyses with information on a total of five comparable sales that are located from .34 of a mile to 1.50 miles from the subject property.² The comparables have sites that range in size from 40,680 to 216,676 square feet of land area. The comparables are improved with two-story dwellings of brick, frame or brick and wood siding exterior construction ranging in size from 5,865 to 7,585 square feet of living area. The dwellings were built from 1848 to 2008 with comparable #5, the oldest comparable, having a reported effective age of 1992. The comparables each have a basement, one of which is a walk-out and one of which is a look-out. Each comparable has central air conditioning, three to five fireplaces and an attached garage ranging in size from 938 to 1,546 square feet of building area. Comparable #5 has a 1,656 square foot detached garage and a tennis court. Two comparables each have an inground swimming pool. The comparables sold from July 2020 to July 2021 for prices ranging from \$950,000 to \$1,850,000 or from \$144.73 to \$254.66 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 record contains a total of eight comparable sales for the Board's consideration. The Board has given less weight to board of review comparable #1, #2, #5 and #6 due to differences from the subject in age.

² The Board has renumbered the board of review's second set of two comparables as #4 and #5 for ease of reference.

The Board finds the parties' remaining comparables have varying degrees of similarity when compared to the subject in location, dwelling size, effective age, design and features. The Board finds these four comparables have significantly smaller site sizes when compared to the subject, two comparables have finished basement area, not a feature of the subject, and one comparable has an inground swimming pool, unlike the subject, suggesting adjustments for these differences would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from June to November 2020 for prices ranging from \$755,000 to \$1,050,000 or from \$123.69 to \$179.03 square feet of living area, including land. The subject's assessment reflects a market value of \$990,499 or \$142.85 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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:

October 17, 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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