



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

APPELLANT: Wendy Doty
DOCKET NO.: 21-04395.001-R-1
PARCEL NO.: 11-16-310-012

The parties of record before the Property Tax Appeal Board are Wendy Doty, 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: \$91,164
IMPR.: \$148,555
TOTAL: \$239,719

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 wood siding exterior construction with 3,004 square feet of living area. The dwelling was constructed in 1925 and has a reported effective age of 1988. Features of the home include a basement, central air conditioning, two fireplaces and a 451 square foot garage. The property has a 7,000 square foot site and is located in Libertyville, Libertyville 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 that are located from .26 to .92 of mile from the subject property. The comparables have sites that range in size from 12,005 to 24,062 square feet of land area. The comparables are improved with two-story dwellings of brick and frame exterior construction ranging in size from 3,150 to 3,358 square feet of living area. The dwellings were built from 1930 to 1983 with comparables #1, #2 and #4 having reported

effective ages of 1989, 1985 and 1994, respectively. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 552 to 625 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from January 2020 to May 2021 for prices ranging from \$622,500 to \$749,000 or from \$189.90 to \$237.78 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$235,290, which would reflect a market value of \$705,941 or \$235.00 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 \$263,142. The subject's assessment reflects a market value of \$791,405 or \$263.45 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 four comparable sales that are located from .39 to .73 of a mile from the subject property. Comparable #4 has a 3,510 square foot site. No site sizes were provided for comparables #1, #2 and #3. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,408 to 3,239 square feet of living area. The dwellings were built from 1920 to 2013 with comparable #2, the oldest comparable, having a reported effective age of 1977. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 804 square feet of building area. The comparables sold from September 2020 to June 2021 for prices ranging from \$677,500 to \$900,000 or from \$265.51 to \$307.55 per square foot of living area, including land.

The board of review contended that although the subject's original home was built in 1925, there was a permit issued in 2005 for renovations for a cost of \$300,000 as depicted in the subject's property record card. The subject property subsequently sold, after the renovations, in 2015 for a price of \$745,000. The board of review argued the subject is no longer a 1925 house based upon the MLS interior photographs of the subject dwelling provided.

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 eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #3 due to its inground swimming pool, not a feature of the subject. The Board has given reduced weight to the comparables submitted by the

board of review due to their considerably newer dwelling ages and/or smaller dwelling size, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2 and #4, which are relatively similar to the subject in location and overall, more similar to the subject in dwelling size, design, effective age and some features. These three comparables sold from January 2020 to May 2021 for prices ranging from \$622,500 to \$749,000 or from \$189.90 to \$237.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$791,405 or \$263.45 per square foot of living area, including land, which is greater than the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. 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 excessive. Therefore, based on this record the Board finds a 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Wendy Doty, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085