



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

APPELLANT: Carla Mackey
DOCKET NO.: 21-04399.001-R-1
PARCEL NO.: 11-17-103-014

The parties of record before the Property Tax Appeal Board are Carla Mackey, 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: \$57,632
IMPR.: \$104,619
TOTAL: \$162,251

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 frame and brick exterior construction with 2,673 square feet of living area.¹ The dwelling was constructed in 1977. Features of the home include a basement, central air conditioning, a fireplace and a 420 square foot garage. The property has an approximately 12,348 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 five comparable sales that have the same assessment neighborhood code as the subject and are located within .16 of a mile from the subject property. The comparables have sites that range in size from 10,103 to 20,307 square feet of land area.

¹ The appellant's evidence, including an exterior photograph of the subject dwelling depicts a frame and brick exterior.

The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,618 to 2,856 square feet of living area. The dwellings were built in either 1978 or 1979. Each comparable has a basement, central air conditioning, a fireplace and a 420 square foot garage. The comparables sold from October 2020 to May 2021 for prices ranging from \$415,000 to \$510,000 or from \$155.81 to \$193.85 per square foot of living area, including land. The appellant also provided the listing sheet associated with the sale of comparable #3 indicating the property had a marketing time of 12 days and sold for \$415,000 or \$4,000 below the list price of \$419,000. The listing also revealed the dwelling was rehabbed in 2008 and has had other upgrades that occurred between 2008 and 2011.

Counsel for the appellant noted differences between the appellant's comparables and the subject. The appellant's counsel argued that three of the appellant's comparables sold below the subject's estimated market value as reflected by its assessment and recommended a reduction in the subject's assessment.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$149,673, which would reflect a market value of \$449,064 or \$168.00 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 \$162,251. The subject's assessment reflects a market value of \$487,973 or \$182.56 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 that have the same assessment that have the same assessment neighborhood code as the subject and are located within .16 of a mile from the subject property. The board of review's comparables #2 and #3 are the same property as the appellant's comparables #4 and #5, respectively, which were previously described. Board of review comparable #1 has a 12,480 square foot site that is improved with a two-story dwelling of wood siding exterior construction containing 2,834 square feet of living area. The dwelling was built in 1978 and has a basement, central air conditioning, a fireplace and a 420 square foot garage. This comparable sold in March 2021 for \$551,299 or for \$194.53 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 six comparable sales for the Board's consideration, as two sales were common to the parties. The Board finds all the comparables are similar to the subject in dwelling size, design, age and some features. The comparables sold from October 2020 to May 2021 for prices ranging from \$415,000 to \$551,299 or from \$155.81 to \$194.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$487,973 or \$182.56 per square foot of living area, including land, which falls within the range established by the comparable sales in the record, and where the subject's estimated market value is greater than three comparable sales and less than three comparable sales. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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:

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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