



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

APPELLANT: Anna Gabler
DOCKET NO.: 21-04449.001-R-1
PARCEL NO.: 14-04-405-001

The parties of record before the Property Tax Appeal Board are Anna Gabler, 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: \$43,569
IMPR.: \$138,576
TOTAL: \$182,145

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 one-story dwelling of brick exterior construction with 2,954 square feet of living area. The dwelling was constructed in 1988. Features of the home include a walk-out basement, central air conditioning, two fireplaces and a 1,056 square foot garage. The property has a 95,824 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.¹

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 1.30 to 1.49 miles from the subject property. The comparables have sites that range in size from 38,674 to 41,845 square feet of land area. The comparables are improved with one-story dwellings of

¹ The parties differ as to the size of the subject's site. The Board finds the best evidence of site size is found in the subject's property record card provided by the board of review.

brick or frame exterior construction ranging in size from 2,408 to 2,891 square feet of living area. The dwellings were built from 1968 to 1996. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 504 to 780 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from January to September 2020 for prices ranging from \$295,000 to \$495,000 or from \$122.51 to \$179.59 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$171,315, which would reflect a market value of \$513,996 or \$174.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The appellant also indicated on the Residential Appeal petition that the subject property address and the appellant's address are the same.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,713. The subject's assessment reflects a market value of \$558,535 or \$189.08 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. The board of review also disclosed that the first year of the general assessment cycle for the subject property was 2019. Additionally, the board of review reported that a township equalization factor of 1.0000 was applied to all non-farm properties in Ela Township in 2021.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that are located within .84 of a mile from the subject property and comparable #1 has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,150 to 45,960 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,178 to 2,881 square feet of living area. The dwellings were built from 1989 to 2018. The dwellings each have a basement, one of which is a walk-out. Each comparable has central air conditioning and a garage ranging in size from 519 to 1,134 square feet of building area. Three comparables each have a fireplaces. The comparables sold from January 2020 to July 2021 for prices ranging from \$435,000 to \$552,000 or from \$165.15 to \$219.48 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket Number 20-04767.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$182,145 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2021 is owner-occupied based on the address of subject property and the appellant's address being the same, according to the appellant's appeal petition and is further supported by the subject's property record card presented by the board of review indicating the subject received the general homestead exemption and senior homestead exemption for the 2021 tax year.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-04767.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$182,145. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and an equalization factor of 1.0000 was applied in Ela Township in 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$182,145, which is less than the 2021 total assessment of the subject property of \$185,713. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0000.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains nine comparable sales submitted by the parties to support their respective positions. The Board has given less weight to the appellant's comparables due to their distant locations being more than one mile away from the subject. Additionally, the appellant's comparable #1 is smaller in dwelling size and considerably older in age, when compared to the subject dwelling and the appellant's comparable #3 has an inground swimming pool, not a feature of the subject. The Board has given reduced weight to board of review comparables #2, #3 and #4 due to their significantly newer dwelling ages and significantly smaller site sizes, when compared to the subject. The Board finds board of review comparables #1 and #5 are overall more similar to the subject in location, site size, dwelling size, design, age and some features. These two comparables sold in February and July 2021 for prices of \$435,000 and \$552,000 or for \$165.15 and \$219.48 per square foot of living area, including land. The

subject's total assessment after reduction reflects a market value of \$547,805 or \$185.44 per square foot of living area, land included, which is bracketed by the two best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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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