



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

APPELLANT: Rita Darer
DOCKET NO.: 21-04460.001-R-1
PARCEL NO.: 14-11-102-008

The parties of record before the Property Tax Appeal Board are Rita Darer, 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: \$27,801
IMPR.: \$183,535
TOTAL: \$211,336

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 3,780 square feet of living area. The dwelling was constructed in 1974 and has a reported effective age of 1996. Features of the home include a basement, central air conditioning, a fireplace and a 746 square foot garage. The property has an approximately 36,601 square foot site and is located in Hawthorn Woods, 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 .32 of a mile to 1.01 miles from the subject property. The comparables have sites that range in size from 40,419 to 57,945 square feet of land area. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 3,140 to 3,649 square feet of living area. The dwellings were built in either 1985 or 1988. The comparables each have a basement, one of

which is a walk-out. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 598 to 988 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from October 2019 to November 2020 for prices ranging from \$391,000 to \$615,000 or from \$107.15 to \$187.27 per square foot of living area, including land. The appellant provided the listing sheet for comparable #1 which revealed the property was rehabbed in 2017, had been originally listed in May 2019 for a price of \$469,900 with a price reduction to \$425,000 before it subsequently sold in April 2020 for \$391,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$194,021, which would reflect a market value of \$582,121 or \$154.00 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 \$211,336. The subject's assessment reflects a market value of \$635,597 or \$168.15 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 are located within .92 of a mile from the subject property and one of which has the same assessment neighborhood code as the subject. The board of review's comparable #1 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 39,750 to 57,940 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,891 to 3,140 square feet of living area. The dwellings were built in 1958 or 1985. Comparable #3 has a crawl space foundation and two comparables each have a basement, one of which is a walk-out. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 624 to 828 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from January to November 2020 for prices ranging from \$455,000 to \$550,000 or from \$155.50 to \$175.16 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 five comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparable #1 due to its distant location from the subject being more than one mile away. Moreover, the Board

finds appellant's comparable #1 appears to be an outlier due to its considerably lower sale price of \$391,000 or \$107.15 per square foot of living area, including land, when compared to the remaining sales in the record that sold for prices ranging from \$455,000 to \$615,000 or for \$155.50 to \$187.27 per square foot of living area, including land. The Board has also given less weight to board of review comparables #2 and #3 due to differences from the subject in dwelling size or age. Additionally, board of review comparable #3 has a dissimilar crawl space foundation when compared to the subject's basement foundation.

The Board finds the best evidence of market value to be the parties' common comparable and the appellant's comparable #3, which are overall more similar to the subject in location, design, age and some features, despite that appellant's comparable #3 is a somewhat dated sale. However, the Board finds both comparables have dwellings that are 13% and 17% smaller in size when compared to the subject dwelling and the appellant's comparable #3 has an inground swimming pool, not a feature of the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these two comparables sold in October 2019 and November 2020 for prices of \$550,000 and \$615,000 or for \$175.16 and \$187.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$635,597 or \$168.15 per square foot of living area, including land, which is greater than the two best comparable sales in overall value but below the comparables on a price per square foot basis. The Board finds the subject's higher overall market value appears to be justified given its larger dwelling size. 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 estimated market value as reflected by its 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

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