



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

APPELLANT: Debra Farrell
DOCKET NO.: 21-04842.001-R-1
PARCEL NO.: 12-28-104-076

The parties of record before the Property Tax Appeal Board are Debra Farrell, 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: \$64,273
IMPR.: \$155,377
TOTAL: \$219,650

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 is improved with a two-story dwelling containing 2,090 square feet of living area. The dwelling was built in 2007. Features of the property include a basement partially finished with a recreation room, central air conditioning, one fireplace and a detached garage with 525 square feet of building area. The property has a 6,466 square foot or .1484 acre¹ site in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal, the improvement assessment was not being contested. In support of this argument the appellant submitted information on nine equity comparables that were improved with single family dwellings that had sites ranging in size from 5,624 to 7,196 square feet of land area. The

¹ The subject's land area was obtained from the copy of the subject's property record card submitted by the board of review.

comparables have the same assessment neighborhood code as the subject property and are located from .19 to 1.69 miles from the subject property. Their land assessments range from \$44,425 to \$66,932 or from \$7.34 to \$10.14 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$60,762 or \$9.40 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,650. The subject property has a land assessment of \$64,273 or \$9.94 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on ten equity comparables improved with single family dwellings that had sites ranging in size from 5,480 to 8,770 square feet of land area. The comparables have different assessment neighborhood codes than the subject but are located from .09 to .29 miles from the subject property. The board of review provided a map depicting the location of the subject property and the board of review comparables. The board of review asserted that the ten land comparables are located in the subject's immediate market area, within three blocks of the subject property and the campus of Lake Forest High School. The comparables have land assessments ranging from \$55,594 to \$80,975 or from \$9.23 to \$10.14 per square foot of land area.

Conclusion of Law

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #3 and the comparables provided by the board of review as these properties are most similar to the subject in location being within .33 miles of the subject property. These comparables have land assessments that range from \$55,594 to \$80,975 or from \$9.23 and \$10.14 per square foot of land area. The subject's land assessment of \$64,273 or \$9.94 per square foot of land area falls within the range established by the best comparables in this record. Less weight is given appellant's land comparables #4 through #9 due to their more distant location from the subject property. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and 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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APPELLANT

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COUNTY

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