



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

APPELLANT: Agnieszka Spaulding
DOCKET NO.: 21-04946.001-R-1
PARCEL NO.: 15-19-205-013

The parties of record before the Property Tax Appeal Board are Agnieszka Spaulding, 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: \$51,050
IMPR.: \$128,891
TOTAL: \$179,941

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 and brick exterior construction with 3,310 square feet of living area.¹ The dwelling was constructed in 1984. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 624 square foot garage. The property has an approximately 131,987 square foot site and is located in Long Grove, Vernon 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 within .37 of a mile from the subject property and one of which has the same assessment neighborhood code as the

¹ The Board finds the best description of the subject dwelling's exterior construction is found in the subject's property record card provided by the board of review and further supported by the exterior photograph of the subject submitted by the appellant.

subject. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,789 to 3,800 square feet of living area. The dwellings were built in either 1986 or 1989. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 576 to 704 square feet of building area. The comparables sold from June to October 2020 for prices ranging from \$425,000 to \$657,500 or from \$152.38 to \$173.03 per square foot of living area, including land. The appellant also submitted the listing sheet associated with the sale of comparable #3 disclosing the dwelling was rehabbed in 2018 and described as a "complete face lift." Based on this evidence, the appellant requested the subject's assessment be reduced to \$173,206, which would reflect a market value of \$519,670 or \$157.00 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 \$179,941. The subject's assessment reflects a market value of \$541,176 or \$163.50 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 .35 of a mile to 1.16 miles from the subject property. The board of review reported the comparables are improved with one-story² or two-story dwellings of wood siding exterior construction ranging in size from 2,986 to 3,576 square feet of living area. The dwellings were built from 1985 to 1989. The comparables each have a basement, three of which have finished area and one of which is a walk-out. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 562 to 832 square feet of building area. The comparables sold from October 2020 to August 2021 for prices ranging from \$580,000 to \$620,000 or from \$168.51 to \$207.64 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 seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3 which differ from the subject in dwelling size. The Board has given reduced weight to board of review comparable #3 due to its distant location from the subject being more than one mile away.

² The board of review's comparable #4 has 722 square feet of ground floor area with 3,036 square feet of above ground living area, suggesting the dwelling is part two-story.

The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparables #1, #2 and #4, which are similar to the subject in location, dwelling size, age and some features. However, the Board finds the three board of review comparables have considerably smaller site sizes, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these four comparables sold from October 2020 to July 2021 for prices ranging from \$487,000 to \$604,900 or from \$160.46 to \$191.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$541,176 or \$163.50 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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 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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