



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

APPELLANT: Susan Montgomery
DOCKET NO.: 21-04990.001-R-1
PARCEL NO.: 15-14-407-016

The parties of record before the Property Tax Appeal Board are Susan Montgomery, 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: \$69,736
IMPR.: \$126,634
TOTAL: \$196,370

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 of brick exterior construction containing 2,904 square feet of living area. The dwelling was constructed in 1984. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The property has a 20,068 square foot site located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant provided descriptive information on four comparables, however, the appellant provided no sales data with respect to comparable #4, therefore, this comparable will not be further discussed. The three remaining comparable sales are improved with two-story dwellings of brick or brick and frame construction ranging in size from 3,135 to 3,430 square feet of living area. The homes were built from 1978 to 1983. Each comparable has a basement with one having

finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 510 to 804 square feet of building area. The comparables have sites ranging in size from 20,754 to 23,106 square feet of land area and are located from .12 to .38 miles from the subject property. The sales occurred from April 2020 to September 2020 for prices ranging from \$600,000 to \$696,000 or from \$174.93 to \$222.01 per square foot of living area, land included. The comparables have total assessments ranging from \$211,556 to \$230,215. The appellant requested the subject's total assessment be reduced to \$191,645.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,370. The subject's assessment reflects a market value of \$590,586 or \$203.37 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 five comparable sales improved with 1.5-story or 2-story dwellings of brick or wood siding and brick exterior construction ranging in size from 2,762 to 3,031 square feet of living area. The homes were built from 1979 to 1987. Each comparable has a basement with finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 400 to 832 square feet of building area. The comparables have sites ranging in size from 20,240 to 31,940 square feet of land area and are located from .18 to .60 miles from the subject property. The sales occurred from August 2020 to August 2021 for prices ranging from \$700,000 to \$764,500 or from \$230.95 to \$264.99 per square foot of living area, land included. These properties have total assessments ranging from \$199,326 to \$224,933.

The board of review also submitted a written statement contrasting the differences in size between the subject property and the appellant's comparables with the comparables provided by the board of review. The board of review recommended the subject's assessment be increased to \$239,976.

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 Board finds the best evidence of market value to be the comparables submitted by the board of review as these properties are improved with dwellings more similar to the subject in size and features than are the comparables submitted by the appellant. These most similar comparables sold for prices ranging from \$700,000 to \$764,500 or from \$230.95 to \$264.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$590,586 or \$203.37 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The Board further finds the board of review request to increase the assessment of the subject property to \$239,976 would be above the range of the total assessments established by the comparables in this record and would result in assessment inequity. Therefore, the Board denies the board of review's request to increase the assessment of the subject property.

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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