



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

APPELLANT: Melanie Pickett
DOCKET NO.: 21-05162.001-R-2
PARCEL NO.: 16-18-100-014

The parties of record before the Property Tax Appeal Board are Melanie Pickett, 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: \$179,869
IMPR.: \$423,994
TOTAL: \$603,863

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 part 1-story and part 2-story dwelling of brick exterior construction with 4,989 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 980 square foot garage and an inground swimming pool housed in a 1,360 square foot solarium. The property has an approximately 61,860 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

¹ The Board finds the best description of the subject is found in its property record card which includes a sketch of the subject with dimensions along with other property details.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited information² on four comparable sales located from 0.24 of a mile to 1.91 miles from the subject property. The comparables have sites that range in size from 49,223 to 92,347 square feet of land area and are improved with 1.5-story or 2-story dwellings ranging in size from 4,049 to 5,963 square feet of living area. The dwellings were built from 1984 to 2001. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 928 square feet of building area. Comparable #1 has an inground swimming pool. The properties sold from April 2020 to April 2021 for prices ranging from \$857,500 to \$1,600,000 or from \$211.78 to \$324.54 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$397,417 which reflects a market value of \$1,192,370 or \$239.00 per square foot of living area, land included, when applying 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 \$603,863. The subject's assessment reflects a market value of \$1,816,129 or \$364.03 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 response to the appellant's evidence and argument, the board of review contended the subject property had sold on December 28, 2018 for a price of \$1,812,500. In support of this contention, the board of review submitted a copy of the Multiple Listing Service (MLS) sheet associated with the subject's December 2018 sale. The MLS sheet depicts the subject property to have concrete construction, radiant heated floors on all three levels, an indoor pool/pool house and states "Hand selected craftsmen built this amazing home w/no expense spared." The board of review also submitted the MLS sheets on each of the appellant's comparable sales.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.57 of a mile to 1.78 miles from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 60,550 to 78,840 square feet of land area and are improved with 1-story or 2-story dwellings³ of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,574 to 7,472 square feet of living area. The homes were built from 1987 to 2010. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 1,508 square feet of building area. Comparables #1 and #3 each have an inground swimming pool. The properties sold from November 2020 to October 2021 for prices ranging from \$1,600,000 to \$3,550,000 or from \$324.54 to \$475.11 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

² Additional descriptive information for the appellant's comparables was found in the Multiple Listing Service (MLS) sheets for each of the properties submitted by the board of review.

³ Board of review comparable #1 has ground floor area of 1,648 and above ground floor area of 4,930 square feet, suggesting this property is part two story.

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 comparable sales for the Board's consideration, as one property was common to both parties. The Board of review also submitted the MLS sheet for the subject's December 2018 sale. The Board gives less weight to appellant comparables #2, #3 and #4 along with board of review comparables #2 and #4 which differ from the subject in age, design, and/or dwelling size.

The Board finds the best evidence of market value to be appellant comparable #1 and board of review comparables #1 and #3, including the common property, which are more similar to the subject in age, dwelling size, design, site size, basement finish and pool feature. These two comparables sold in November 2020 and October 2021 for prices of \$1,600,000 and \$1,825,000 or for \$324.54 and \$350.22 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,816,129 or \$364.03 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall market value basis and falls above the two best comparables on a per square foot basis. Given the subject's somewhat newer age, relative to the two best comparables in the record, and its solarium with inground pool feature, a higher per square foot value appears to be logical. Furthermore, the subject's 2021 market value based on assessment is nearly the same as its 2018 sale price. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Melanie Pickett, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085