



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

APPELLANT: Meredith Leggitt  
DOCKET NO.: 22-00161.001-R-1  
PARCEL NO.: 12-31-216-004

The parties of record before the Property Tax Appeal Board are Meredith Leggitt, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$95,256  
**IMPR.:** \$235,083  
**TOTAL:** \$330,339

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 2022 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 1.5-story dwelling of wood siding and brick exterior construction with 4,032 square feet of living area. The dwelling was constructed in 1954 and has a reported effective age of 1989. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 660 square foot garage. The property has a 20,000 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparables located from .38 of a mile to 1.06 miles from the subject property. The comparables have sites that range in size from 40,080 to 75,390 square feet of land area and are improved with 2-story dwellings of wood siding, brick, or wood siding and brick exterior construction ranging in size from 3,760 to 4,476 square feet of living area. The homes were built in 1976 or 1984 with comparable #1 having a reported effective age

of 1990. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 786 to 1,045 square feet of building area. Comparable #1 has an inground reinforced concrete swimming pool and a hot tub. The comparables sold from July 2020 to February 2021 for prices ranging from \$855,000 to \$985,000 or from \$205.88 to \$227.39 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$278,306, which would reflect a market value of \$835,002 or \$207.09 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 \$330,339. The subject's assessment reflects a market value of \$991,116 or \$245.81 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .15 of a mile to 1.39 miles from the subject property. The comparables have sites ranging in size from 21,800 to 82,760 square feet of land area and are improved with 1.75-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,706 to 4,368 square feet of living area. The dwellings were built from 1964 to 1968 with comparables #2 and #3 having reported effective ages of 1980 and 1977, respectively. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 480 to 768 square feet of building area. Comparable #4 has an inground fiberglass swimming pool. The comparables sold from July 2021 to June 2022 for prices ranging from \$1,317,500 to \$1,725,000 or from \$303.01 to \$465.46 per square foot of living area, land included.

The board of review noted that all the county comparables sold within seven months of the lien date, while the appellant's comparables #1 and #2 sold in 2020.

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.

---

<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

The record contains a total of seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2, which sold in 2020, less proximate in time to the January 1, 2022 assessment date than did the other sales in the record. Additionally, comparable #1 is located more than one mile away from the subject and has an inground swimming pool, not a feature of the subject. The Board has given reduced weight to board of review comparable #1, which appears to be an outlier due to its considerably higher sale price of \$1,725,000 or \$465.46 per square foot of living area, including land, relative to the other sales in the record. The Board has also given reduced weight to board of review comparable #4 due to its location being more than one mile away from the subject, the dwelling has no central air conditioning, a feature of the subject and it has an inground swimming pool, unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparables #2 and #3, which sold more proximate in time to the assessment date at issue and are overall more similar to the subject in location. These three comparables have varying degrees of similarity when compared to the subject in dwelling size, age and features. The properties sold from February 2021 to March 2022 for prices ranging from \$985,000 to \$1,475,000 or from \$227.39 to \$350.52 per square foot of living area, land included. The subject's assessment reflects a market value of \$991,116 or \$245.81 per square foot of living area, land included, 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 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: February 20, 2024



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

Meredith Leggitt, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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