



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

APPELLANT: Judith Lykins
DOCKET NO.: 22-00859.001-R-1
PARCEL NO.: 05-22-203-005

The parties of record before the Property Tax Appeal Board are Judith Lykins, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$17,994
IMPR.: \$103,997
TOTAL: \$121,991

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 is improved with a part one-story and two-story dwelling of wood siding exterior construction containing 2,492 square feet of living area.¹ The dwelling was constructed in 1991 and is approximately 31 years old. Features of the home include a 2,084 square foot walkout basement with 838 square feet of finished area, central air conditioning, a fireplace and a 624 square foot garage. The property has an approximately 40,475 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables that have the same assessment neighborhood code as the subject and are located within 0.35 of a mile from the subject property.

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review, which was not refuted by the appellant.

The comparables have sites ranging from 40,436 to 43,560 square feet of land area that are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,715 to 3,577 square feet of living area. The homes are from 23 to 30 years old. The appellant reported each comparable has a full unfinished basements, two of which have a walkout design, and central air conditioning and an “Attached/0” or “None/0” garage area. The properties sold from June 2020 to March 2022 for prices ranging from \$375,000 to \$475,000 or from \$115.60 to \$141.80 per square foot of living area, including land.² Based on this evidence, the appellant requested the subject’s assessment be reduced to \$102,774 which would reflect a market value of \$308,353 or \$123.74 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 \$121,991. The subject's assessment reflects a market value of \$366,780 or \$147.18 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.26% 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 properties, where comparable #2 had two separate sales.³ The comparables are located within 0.44 of a mile from the subject property, and three comparables have the same assessment neighborhood code as the subject. The comparables have sites ranging from 10,710 to 94,020 square feet of land area that are improved with one-story⁴ or two-story dwellings of wood siding exterior construction ranging in size from 2,335 to 2,922 square feet of living area. The homes were built from 1991 to 2005. The comparables each have a full basement with four comparables having walkout design and three comparables having from 1,175 to 2,207 square feet of finished area. Each comparable has central air conditioning, one to three fireplaces, and an attached garage ranging in size from 462 to 864 square feet of building area. Comparables #1 has an inground swimming pool. The five comparables sold from March 2020 to May 2023 for prices ranging from \$337,500 to \$619,000 or from \$156.02 to \$249.40 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

² The Board finds appellant’s comparable #3 has a sale price of \$141.80 per square foot of living area, including land, instead of the \$117.88 reported in the appellant’s grid analysis.

³ The board of review provided a copy of the MyDec PTAX-203 Illinois Real Estate Transfer Declarations for the 2021 sale of board of review comparable #2 and reported in a handwritten notation in the grid analysis that this property sold in August 2021 for \$450,000 or \$181.31 per square foot of living area, land included.

⁴ The board of review’s grid analysis described board of review comparables #2, #4 and #5 as one-story dwellings, but the above ground living area exceeds the ground floor living area, suggesting these comparables are part two-story dwellings.

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 a total of ten comparable sales, where board of review comparable #2 sold twice. The Board gives less weight to the appellant's comparables #1, #2 and #4 along with the board of review comparables #1 and #3 due to significant differences in their age, dwelling size, and/or presence of an inground swimming pool when compared to the subject property. The Board also gives less weight to the two sales of the board of review comparable #2 which has an excessively larger site size than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review comparables #4 and #5 which are similar to the subject in location, site size, age, and dwelling size. These three comparables sold from March 2020 to January 2021 for prices ranging from \$385,000 to \$450,000 or from \$141.80 to \$162.87 per square foot of living area. The subject's assessment reflects a market value of \$366,780 or \$147.18 per square foot of living area, including land, which falls below the range established by the most similar comparables on an overall market value basis and within the range on a per-square-foot basis. Based on this record, and after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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:

May 21, 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

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