



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

APPELLANT: Pamela McDermid
DOCKET NO.: 22-01322.001-R-1
PARCEL NO.: 16-05-204-032

The parties of record before the Property Tax Appeal Board are Pamela McDermid, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$104,697
IMPR.: \$169,037
TOTAL: \$273,734

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 one-story dwelling of wood siding exterior construction containing 3,629 square feet of living area. The dwelling was constructed in 1979. Features of the home include a partial basement partially finished with a 1,000 square foot recreation room,¹ central air conditioning, one fireplace, and an attached garage with 864 square feet of building area. The property is in Lake Forest, West Deerfield 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 improved with one-story dwellings that range in size from 2,924 to 3,917 square feet of living area. The homes were built from 1979 to 1984. Each comparable has a basement, central air conditioning, one fireplace, and a

¹ The board of review submitted a copy of the subject's property record card describing the home as having a 2,213 square foot basement with a 1,000 square foot recreation room, which was not refuted by the appellant in rebuttal.

garage ranging in size from 624 to 756 square feet of building area. The comparables are located from .10 to .38 of a mile from the subject property. The sales occurred from February 2020 to September 2020 for prices ranging from \$603,718 to \$850,000 or from \$206.47 to \$217.00 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$269,729.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$273,734. The subject's assessment reflects a market value of \$821,284 or \$226.31 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 3,055 to 3,600 square feet of living area. The homes were built in 1985, 1959 and 1975, respectively, with the home constructed in 1975 having an effective construction date of 1987. Each comparable has a basement with two having finished area, two comparables have central air conditioning, each property has one or three fireplaces, and each comparable has an attached garage ranging in size from 484 to 816 square feet of building area. Comparables #2 and #3 have sites containing 21,700 and 40,730 square feet of land area, respectively.³ The comparables are located from approximately .24 to .74 of a mile from the subject property. The sales occurred from September 2021 to November 2022 for prices ranging from \$907,500 to \$1,105,000 or from \$252.08 to \$361.70 per square foot of living area, including land.

The board of review also submitted a copy of a Multiple Listing Service (MLS) 2014 listing of the subject property disclosing the property had been renovated and had a finished basement.

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 comparable sales submitted by the board of review. The Board gives more weight to the comparable sales submitted by the board of review as these properties sold more proximate in time to the assessment date than did the sales provided by the appellant, which sold from approximately 15 months to 22 months prior to the January 1, 2022, lien date. The board of review comparables have varying degrees of similarity to the subject property and sold for prices ranging from \$907,500 to \$1,105,000 or

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

³ Neither party reported the size of the subject's site.

from \$252.08 to \$361.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$821,284 or \$226.31 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 the assessment of the subject property is correct and 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: January 16, 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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