



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

APPELLANT: Mary Collins
DOCKET NO.: 22-01364.001-R-1
PARCEL NO.: 12-21-117-006

The parties of record before the Property Tax Appeal Board are Mary Collins, 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: \$77,174
IMPR.: \$128,453
TOTAL: \$205,627

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 1.5-story dwelling of brick construction containing 2,205 square feet of living area. The dwelling was built in 1948 but has an effective date of construction of 1973. Features of the home include a partial basement with a 528 square foot recreation room,¹ central air conditioning, one fireplace, and an attached garage with 292 square feet of building area. The property has a 6,251 square foot site in Lake Bluff, 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 comparable sales improved with 1.5-story dwellings that range in size from 1,800 to 2,234 square feet of living area. The dwellings were built from

¹ The board of review submitted a copy of the subject's property record card describing the home as having a partial basement with a 528 square foot recreation area, which was not refuted by the appellant in rebuttal.

1942 to 1969 with the oldest home having an effective construction date of 1965. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 400 to 504 square feet of building area. These properties have sites ranging in size from 7,514 to 13,125 square feet of land area and they are located from .36 to .75 of a mile from the subject property. Comparable #3 has the same assessment neighborhood code as the subject property. The sales occurred from July 2020 to August 2021 for prices ranging from \$379,000 to \$780,000 or from \$178.69 to \$349.15 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$169,768.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,627. The subject's assessment reflects a market value of \$616,943 or \$279.79 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 five comparable sales with comparable #1 being the same property as appellant's comparable sale #3. The comparables are improved with 1.5-story or 2-story dwellings of wood siding, brick, or a combination of brick and wood siding exterior construction that range in size from 1,908 to 3,036 square feet of living area. The homes were built from 1890 to 1942 with comparables #1, #3, #4 and #5 having effective construction dates ranging from 1939 to 1965. Each comparable has a basement with two having finished area, four comparables have central air conditioning, four comparables have one fireplace, and four comparables have a detached garage ranging in size from 400 to 594 square feet of building area. These properties have sites ranging in size from 6,250 to 9,370 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .12 to .35 of a mile from the subject property. The sales occurred from March 2021 to September 2021 for prices ranging from \$675,000 to \$810,000 or from \$222.33 to \$398.32 per square foot of living area, including land.

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 gives less weight to appellant's comparables #1 and #2 due to differences from the subject property in location as well as the fact that comparable #1 did not sell as proximate in time to the assessment date at issue as the best sales in this record. The Board gives less weight to board of review comparable #5 due to differences from the subject in dwelling size as well as the fact this property does not have central air conditioning, a feature of the subject property.

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.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1 through #4, which includes a common sale. These comparables are similar to the subject in location and improved with dwellings with varying degrees of similarity to the subject dwelling in size and features. Each of these comparables is older than the subject dwelling in actual age and effective age indicating that positive or upward adjustments to these four comparables for age may be appropriate. These comparables sold for prices ranging from \$696,000 to \$810,000 or from \$278.40 to \$398.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$616,943 or \$279.79 per square foot of living area, including land, which is below the overall price range but within the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review 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: 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

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