



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

APPELLANT: Sheree Geary
DOCKET NO.: 22-01389.001-R-1
PARCEL NO.: 02-19-201-012

The parties of record before the Property Tax Appeal Board are Sheree Geary, 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: \$15,808
IMPR.: \$102,723
TOTAL: \$118,531

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-story dwelling of wood siding exterior construction with 1,679 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 1,444 square foot garage.¹ The property has a 50,700 square foot site and is located in Antioch, Antioch 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 located in different assessment neighborhood codes as the subject with comparables #1 and #2 reported to be within 2.06 miles from the subject property. Comparable #3 is reported to have a site of 11,761 square feet of land

¹ The Board finds the best description of the subject is found in the evidence provided by the board of review, which contains the property record card disclosing the subject to have wood siding exterior construction, basement with finished area and three fireplaces that was not refuted by the appellant.

area. The comparables are improved with 1-story dwellings of wood frame exterior construction that range in size from 1,362 to 1,984 square feet of living area that were built from 1968 to 1988, with comparable #2 having an effective age of 1994. The appellant reported that each comparable has a basement, one fireplace and a garage ranging in size from 480 to 552 square feet of building area. Two comparables each have central air conditioning. The comparables sold from August 2020 to May 2021 for prices ranging from \$215,000 to \$255,000 or from \$128.53 to \$157.86 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,531. The subject's assessment reflects a market value of \$355,629 or \$211.81 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review, through township assessor, critiqued the appellant's comparables noting differences in location, site size and features when compared to the subject. The assessor also noted appellant's comparable #3 sold 16 months prior to the January 1, 2022 assessment date.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales. The comparables are located from .05 of a mile to 3.39 miles from the subject with one comparable being in the same assessment neighborhood code as the subject property. The comparables have sites ranging from 15,397 to 50,700 square feet of land area. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 1,586 to 1,850 square feet of living area that were built in either 1978 or 1987. Each comparable has a basement, one with finished area, central air conditioning, one fireplace, and a garage ranging in size from 616 to 648 square feet of building area. The comparable sold in June 2021 and September 2022 for prices ranging from \$355,000 to \$382,000 or from \$206.49 to \$229.51 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 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 parties submitted a total of six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables as well as board of review's comparable #2

² 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.

due to their dissimilar dwelling sizes and/or lot sizes when compared to the subject. Furthermore, the appellant's comparable #3 sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1, and #3. The Board finds that these comparables sold more proximate in time to the assessment date and are similar to the subject in location, design, lot size, dwelling size, and some features. However, each comparable lacks finished basement area and has a considerable smaller garage when compared to the subject. These comparables sold in June 2021 and September 2022 for prices of \$355,000 and \$364,000 or for \$207.36 and \$229.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$355,629 or \$211.81 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds 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: March 26, 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

Sheree Geary, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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