



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

APPELLANT: Natalie Masse
DOCKET NO.: 22-01393.001-R-1
PARCEL NO.: 02-20-102-017

The parties of record before the Property Tax Appeal Board are Natalie Masse, 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: \$25,770
IMPR.: \$126,909
TOTAL: \$152,679

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 2-story dwelling of wood siding exterior construction with 3,472 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning, one fireplace and an 1,100 square foot garage. The property has a 44,814 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 from .29 of a mile to 1.47 miles from the subject property. The comparables have sites that range in size from 14,571 to 48,896 square feet of land area. The comparables are improved with 2-story dwellings of wood frame exterior construction that range in size from 2,992 to 3,385 square feet of living area that were built from 2001 to 2004. The appellant reported that each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 756 to 992 square feet of building area. The comparables sold from June 2020 to March 2021 for prices of

\$345,000 and \$367,500 or ranging from \$101.92 to \$122.83 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 \$152,679. The subject's assessment reflects a market value of \$458,083 or \$131.94 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In response to the appeal, the board of review, through township assessor, critiqued the appellant's comparables for their distance from the subject and their smaller lot size when compared to the subject and/or the remote sale dates.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. Comparable #2 is the same property as the appellant's comparable #3. The comparables are located from .06 to .47 of a mile from the subject property. The comparables have sites ranging from 15,397 to 74,074 square feet of land area. The comparables are improved with either 1-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,487 to 4,263 square feet of living area that were built from 1989 to 2004. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 720 to 1,304 square feet of building area. The comparable sold from June 2020 to January 2022 for prices ranging from \$350,000 to \$615,000 or from \$122.83 to \$144.26 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, with one comparable being common to both parties. The Board has given less weight to the common comparable, appellant's comparable #1 as well as board of review's comparable #4 due to their sale dates occurring in 2020, less proximate in time to the January 1, 2022, assessment date than the other comparables in this record. The Board gave reduced weight to appellant's comparable #2, due to its distance of over one mile away from the subject.

¹ 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 Board finds the best evidence of market value to be the board of review comparables #1 and #3. The Board finds that these comparables sold more proximate in time to the January 1, 2022 assessment date and have varying degrees of similarity when compared to the subject. However, each comparable has dissimilar dwelling size and a considerable smaller garage when compared to the subject. Furthermore, comparable #2 has a basement with finished area and comparable #3 has a larger lot size, suggesting adjustments would be required to make these two comparables more equivalent to the subject. Nevertheless, these two comparables sold in March 2021 and January 2022 for prices of \$350,000 and \$615,000 or \$140.73 and \$144.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$458,083 or \$131.94 per square foot of living area, including land, which is bracketed by the two best comparable sales in an overall market value but below the two best comparables on a price per square foot basis. 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

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