



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

APPELLANT: Marlene Lesko
DOCKET NO.: 22-01483.001-R-1
PARCEL NO.: 16-08-404-006

The parties of record before the Property Tax Appeal Board are Marlene Lesko, 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: \$128,754
IMPR.: \$286,654
TOTAL: \$415,408

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 two-story dwelling of brick exterior construction with 5,029 square feet of living area. The dwelling was constructed in 1984. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a 1,116 square foot garage. The property has an approximately 42,690 square foot site and is located 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 located within 0.78 of a mile from the subject property. The comparables have sites with either 48,787 or 60,113 square feet of land area and are improved with 2-story dwellings ranging in size from 4,556 to 5,978 square feet of living area. The dwellings were built from 1983 to 1990. Each comparable has a basement, with

one having finished area.¹ Each dwelling has central air conditioning, one or three fireplaces and a garage ranging in size from 759 to 1,536 square feet of building area. The properties sold from April 2020 to January 2021 for prices ranging from \$830,000 to \$1,075,000 or from \$138.84 to \$235.95 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$353,671 which reflects a market value of \$1,061,119 or \$211.00 per square foot of living area, land included, when applying 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 \$415,408. The subject's assessment reflects a market value of \$1,246,349 or \$247.83 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 located within 0.69 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 46,170 to 85,380 square feet of land area and are improved with 2-story or 2.5-story dwellings of brick exterior construction ranging in size from 3,977 to 5,718 square feet of living area. The homes were built from 1978 to 1986. Two comparables have a basement with finished area and one comparable has a concrete slab foundation. Each dwelling has central air conditioning, three fireplaces and a garage ranging in size from 759 to 988 square feet of building area. Comparable #2 has an inground swimming pool. The properties sold from June 2020 to December 2021 for prices ranging from \$1,056,000 to \$1,595,000 or from \$235.95 to \$278.94 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains five comparable sales for the Board's consideration, as one property is common to both parties. The Board gives less weight to appellant comparables #1 and #3 along with the common property board of review comparable #3 which sold in 2020, less proximate in time to the January 1, 2022 assessment date.

¹ Some descriptive details for appellant comparable #3, also submitted by the board of review, were found in the board of review's grid analysis.

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.

The Board finds the best evidence of market value to be appellant comparable #2 and board of review comparables #1 and #2 which sold most proximate to the assessment date at issue and are similar to the subject in location and age, but present varying degrees of similarity to the subject in design, site size, dwelling size, foundation type and other features, like inground swimming pool, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables sold from January to December 2021 for prices ranging from \$1,030,000 to \$1,595,000 or from \$185.99 to \$278.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,246,349 or \$247.83 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. On this limited record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment appears justified and 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

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