



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

APPELLANT: Susan Stancliff
DOCKET NO.: 22-01516.001-R-1
PARCEL NO.: 16-29-321-018

The parties of record before the Property Tax Appeal Board are Susan Stancliff, 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: \$46,757
IMPR.: \$254,796
TOTAL: \$301,553

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 3,354 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement, central air conditioning, two fireplaces and a 505 square foot garage. The property has an approximately 9,100 square foot site and is located in Deerfield, 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 four comparable sales located within 0.70 of a mile from the subject property. The comparables have sites that range in size from 7,910 to 9,374 square feet of land area and are improved with two-story dwellings ranging in size from 2,744 to 3,953 square feet of living area. The dwellings were built from 2002 to 2007. Each comparable has a

basement, with two having finished area.¹ Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 440 to 658 square feet of building area. The properties sold from February to December 2021 for prices ranging from \$740,000 to \$845,000 or from \$190.99 to \$278.79 per square foot of living area, land included.

The appellant submitted the MLS sheet associated with the appellant's comparable #4, arguing the property is a "recent rehab." The Board finds the MLS information does not advertise any significant updating and includes the language "Rehab 0000." Based on this evidence, the appellant requested the subject's total assessment be reduced to \$278,354 which reflects a market value of \$835,146 or \$249.00 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 \$301,553. The subject's assessment reflects a market value of \$904,749 or \$269.75 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 0.72 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 7,910 to 11,850 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,019 to 3,738 square feet of living area. The homes were built in 2005 and 2018. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 770 square feet of building area. The properties sold from May 2021 to February 2022 for prices ranging from \$740,000 to \$1,136,000 or from \$245.11 to \$312.20 per square foot of living area, land included.

The board of review also submitted a copy of an MLS sheet associated with the 2008 sale of the subject property depicting the property has a finished basement, although the board of review's property record card depicts the subject's basement as unfinished. 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

¹ The appellant submitted the Multiple Listing Service (MLS) sheet on its comparable #4 which disclosed the property has a finished basement. The appellant's comparable #2, also submitted by the board of review as its comparable #3, is reported to have a finished basement 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.

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 six comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1 and #4 along with board of review comparable #2 which differ from the subject in age and/or dwelling size.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 and board of review comparables #1 and #3, including the common property, which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold from February to September 2021 for prices ranging from \$740,000 to \$1,136,000 or from \$245.11 to \$303.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$904,749 or \$269.75 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. 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

AGENCY

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