



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

APPELLANT: Brittany Reinhart
DOCKET NO.: 22-01961.001-R-1
PARCEL NO.: 12-31-102-007

The parties of record before the Property Tax Appeal Board are Brittany Reinhart, 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: \$104,164
IMPR.: \$188,104
TOTAL: \$292,268

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 part 1-story and part 2-story dwelling¹ of brick and wood siding exterior construction with 3,938 square feet of living area. The dwelling was constructed in 1968 and has an effective age of 1973. Features of the home include a basement, central air conditioning, a fireplace, and a 552 square foot garage. The property has a 22,782 square foot site and is located in Lake Forest, 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 located from 0.31 of a mile to 1.20 miles from the subject. The parcels range in size from 33,001 to 77,972 square feet of land area

¹ The parties differ regarding the subject's design. The Board finds the best evidence of design is found in the subject's property record card presented by the board of review, which contains a sketch with measurements of the subject home and depicts second floor living area.

and are improved with 1-story homes ranging in size from 3,297 to 3,693 square feet of living area. The dwellings were built from 1962 to 1983 with comparable #1 having an effective age of 1981. Each home has a basement, one of which has finished area,² central air conditioning, a fireplace, and a garage ranging in size from 525 to 864 square feet of building area. The comparables sold from July to September 2020 for prices ranging from \$605,000 to \$927,500 or from \$163.82 to \$254.60 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 \$292,268. The subject's assessment reflects a market value of \$876,892 or \$222.67 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.04 of a mile to 1.22 miles from the subject. The parcels range in size from 21,800 to 82,760 square feet of land area and are improved with 1.5-story, 1.75-story, or 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,623 to 4,368 square feet of living area. The dwellings were built from 1964 to 1972 with comparables #2 and #3 having effective ages of 1980 and 1977, respectively. Each home has a basement, three of which have finished area, one to four fireplaces, and a garage ranging in size from 480 to 1,080 square feet of building area. Four homes have central air conditioning. Comparables #4 and #5 each have an inground swimming pool. The comparables sold from May 2021 to June 2022 for prices ranging from \$1,250,000 to \$1,725,000 or from \$303.01 to \$465.46 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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to substantial differences from the subject in design and/or dwelling size, which are located more than one mile from the subject, and/or which sold less proximate in time to the assessment date than the other comparables in this record. The Board gives less weight to the board of review's comparables #4, which is located

² The appellant presented a listing sheet for comparable #1 which discloses finished basement area.

³ Section 1910.50(c)(1) of the Board's procedural rules 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 § 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.

more than one mile from the subject, and to the board of review's comparable #1, which sold for considerably more than the other comparables in this record, suggesting this sale is an outlier.

The Board finds the best evidence of market value to be the board of review's comparables #2, #3, and #5, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age/effective age, location, site size, and features, although two of these comparables have finished basement area unlike the subject and one comparable has an inground swimming pool unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$1,250,000 to \$1,475,000 or from \$331.96 to \$350.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$876,892 or \$222.67 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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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