



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

APPELLANT: Anne Marie Mitchell
DOCKET NO.: 22-01975.001-R-1
PARCEL NO.: 16-08-215-012

The parties of record before the Property Tax Appeal Board are Anne Marie Mitchell, 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: \$69,050
IMPR.: \$134,263
TOTAL: \$203,313

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 2,743 square feet of living area.¹ The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 672 square foot garage. The property has an approximately 13,500 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 an appraisal estimating the subject property had a market value of \$610,000 as of February 9, 2022. The appraisal was prepared by Stephanie Penelli, a certified residential

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which contains a sketch with measurements that are more detailed than the measurements presented in the subject's property record card.

real estate appraiser, and Steven S. Albert, a certified general real estate appraiser, for divorce settlement purposes.

Under the sales comparison approach, the appraisers selected six comparable sales located within 0.30 of a mile from the subject. The parcels range in size from 12,014 to 15,002 square feet of land area and are improved with 2-story homes of frame, brick, or cedar exterior construction ranging in size from 2,608 to 4,091 square feet of living area. The dwellings were built from 1984 to 1988. Each home features a basement, five of which have finished area, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from June to December 2021 for prices ranging from \$570,000 to \$769,000 or from \$184.06 to \$280.66 per square foot of living area, including land. The appraisers made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$555,000 to \$654,000. The appraisers concluded a value for the subject of \$610,000 as of February 9, 2022.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$167,820 which would reflect a market value of \$503,510 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 \$203,313. The subject's assessment reflects a market value of \$611,284 or \$222.85 per square foot of living area, land included, when using the 2022 three year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted a brief contending that the appellant's appraisal was prepared for divorce settlement purposes and states a value conclusion as of February 9, 2022. Nonetheless, the board of review stated the subject's assessment was reduced to reflect the appraised value conclusion. The board of review argued the appellant's request for a reduction is not supported by the appellant's appraisal. 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 Board finds the only evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$611,284 or \$222.85 per square foot of living area, including land, which is supported by the appellant's appraisal. Based on this record, the Board finds no reduction in the subject's assessment is 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:

April 16, 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

Anne Marie Mitchell, 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