



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

APPELLANT: Michele Huffman
DOCKET NO.: 22-02017.001-R-1
PARCEL NO.: 07-26-208-011

The parties of record before the Property Tax Appeal Board are Michele Huffman, 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: \$17,498
IMPR.: \$99,164
TOTAL: \$116,662

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 wood siding exterior construction with 2,313 square feet of living area. The dwelling was constructed in 1988 and has a reported effective age of 1990. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, a 272 square foot enclosed porch and a 484 square foot garage. The property has an approximately 10,523 square foot site and is located in Gurnee, Warren Township, Lake County.

¹ The subject's property record card provided by the board of review revealed the subject dwelling was remodeled in 1990 and a permit for an addition was issued in 2007. The property record card also disclosed the subject's basement has 454 square feet of finished area and in 2020 a 272 square foot enclosed porch was added, which was not refuted by the appellant. The property record card also depicts the parcel with approximately 10,523 square feet of land area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located within .23 of a mile from the subject property. The parcels range in size from 10,001 to 12,214 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 2,307 to 2,704 square feet of living area. The dwellings were built from 1979 to 1990. The comparables each have a basement and according to the Multiple Listing Service (MLS) listing provided by the appellant, comparable #5 has finished basement area and the dwelling was rehabbed in 2014. Each comparable has central air conditioning and a garage ranging in size from 460 to 560 square feet of building area. Four comparables each have a fireplace. The comparables sold from July 2020 to April 2021 for prices ranging from \$280,000 to \$320,000 or from \$114.65 to \$136.11 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$91,740, which would reflect a market value of \$275,248 or \$119.00 per square foot of ground living area, including land, when using 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 \$116,662. The subject's assessment reflects a market value of \$350,021 or \$151.33 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 that have the same assessment neighborhood code as the subject and are located within .28 of a mile from the subject property. The parcels range in size from 8,750 to 9,840 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 1,908 to 2,475 square feet of living area. The dwellings were built from 1979 to 1985. The comparables each have a basement, one of which has finished area and one reportedly also has a crawl space foundation. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 504 to 550 square feet of building area. The comparables sold from March to August 2021 for prices ranging from \$296,000 to \$385,000 or from \$155.14 to \$167.34 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

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). Prior to the drafting of this decision, the Department of Revenue has yet to publish 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 a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its larger dwelling size when compared to the subject and to the appellant's #2 and #3 due to their sale dates which occurred 15 and 17 months prior to the lien date at issue and are thus less likely to be indicative of the subject's market value as of the January 1, 2022 assessment date. The Board has given reduced weight to board of review comparables #1 and #2 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #4 and #5, along with board of review comparable #3, which sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size and design. However, the Board finds these three comparables have somewhat older dwelling ages when compared to the subject dwelling, two comparables lack finished basement area and the appellant's comparable #4 has no fireplace, both features of the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from December 2020 to May 2021 for prices ranging from \$314,000 to \$385,000 or from \$135.02 to \$155.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$350,021 or \$151.33 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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:

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

Michele Huffman, 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