



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

APPELLANT: Irma Gustafson
DOCKET NO.: 23-00779.001-R-1
PARCEL NO.: 07-30-401-059

The parties of record before the Property Tax Appeal Board are Irma Gustafson, 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: \$18,119
IMPR.: \$172,209
TOTAL: \$190,328

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 2023 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 bi-level dwelling of wood siding exterior construction with 1,821 square feet of living area.¹ The dwelling was constructed in 1993 and is approximately 30 years old. Features of the home include a lower level with finished area, central air conditioning, one fireplace, and a garage with 506 square feet of building area. The property has an approximately 7,936 square foot site and is located in Grayslake, Warren Township, Lake County.

¹ The best description of the subject was gleaned from the evidence presented by the board of review, including a property record card with a schematic drawing, describing the subject as a bi-level home with a finished lower level which was unrefuted by the appellant in rebuttal. The board of review's evidence is also internally inconsistent as the grid indicates the subject has a full basement with finished area and the property record cards disclose it has a finished lower level.

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 0.92 of a mile from the subject, none of which have the subject's assessment neighborhood code. The comparables have sites that range in size from approximately 5,750 to 12,057 square feet of land area. The comparables are improved with 1-story dwellings ranging in size from 1,546 to 2,052 square feet of living area. The dwellings range from 19 to 46 years old. Each comparable is reported to lack a basement foundation. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 484 to 588 square feet of building area. The properties sold from March to September 2023 for prices ranging from \$328,000 to \$350,000 or from \$160.09 to \$212.16 per square foot of living area, land included.

Counsel for the appellant asserted that there were no like kind sales in the subject's neighborhood. The appellant critiqued the comparables for square footage and assessed value. Based on this evidence, the appellant requested the subject's assessment be reduced to \$119,567 which reflects a market value of \$358,737 or \$197.00 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 \$190,328. The subject's assessment reflects a market value of \$571,041 or \$313.59 per square foot of living area, land included, when applying 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 in the subject's assessment neighborhood and within 701 feet from the subject. The comparables have sites ranging in size from 6,625 to 9,060 square feet of land area. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 1,008 to 1,288 square feet of living area. The dwellings range from 34 to 50 years old. Each comparable is reported to have a basement with finished area. Each comparable has central air conditioning and a garage that ranges in size from 440 to 504 square feet of building area. Two comparables have either one or two fireplaces. The properties sold from July 2020 to September 2022 for prices ranging from \$385,000 to \$437,500 or from \$339.67 to \$421.63 per square foot of living area, land included. 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.

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 not published figures for tax year 2023.

The record contains six comparable sales for the Board's consideration. The Board finds the appellant's comparable #2 to be the only comparable in this record that is truly similar to the subject in age and dwelling size, but it lacks finished area which the subject features. The five remaining comparables in this record present significant differences from the subject in age and/or dwelling size with varying degrees of similarity in other features. Nevertheless, the Board gives less weight to board of review comparables #2 and #3 which sold in either 2020 or 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue than other comparable in this record and is less likely to reflect the subject's market value on the subject's lien date. The four remaining properties sold proximate to the subject's assessment date for prices ranging from \$160.09 to \$421.63 per square foot of living area, land included. The subject's assessment reflects a market value of \$313.59 per square foot of living area, land included, which falls with the range established by the four remaining comparables sales in this record. Furthermore, the Board finds the sale for the appellant's comparable #2 does not by itself provide sufficient evidence to establish the market value of the subject property. Therefore, based on the market value evidence in this record, the Board finds a reduction in the subject's assessment based on overvaluation 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: _____

October 15, 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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