



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

APPELLANT: Janet Hillier
DOCKET NO.: 23-00832.001-R-1
PARCEL NO.: 09-25-200-008

The parties of record before the Property Tax Appeal Board are Janet Hillier, 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: \$74,758
IMPR.: \$156,761
TOTAL: \$231,519

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 is improved with a 2-story dwelling of brick exterior construction with 3,548 square feet of living area. The dwelling was constructed in 1971 with an effective age of 1999 and is approximately 52 years old. Features of the home include a walkout basement with finished area, central air conditioning, one fireplace and a 616 square foot garage. The property has an approximately 18,731 square foot lake view site and is located in Wauconda, Wauconda Township, Lake County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that are located from 0.11 of a mile to

¹ The Board finds the best description of the subject property was found in the property record card submitted by the board of review disclosing the subject has finished basement area, a 616 square foot garage, and is a lake view site, which was not refuted by the appellant in written rebuttal.

1.23 miles from the subject property, and one of which is located within the same neighborhood code as the subject. The comparables have sites that range in size from 34,360 to 124,977 square feet of land area. The comparables consist of 1-story dwellings that range in size from 1,252 to 1,354 square feet of living area. The comparables are from 46 to 55 years old. The appellant reported each comparable has an unfinished basement, central air conditioning and one fireplace. Two comparables have either a 484 or a 560 square foot garage. The properties sold from September 2021 to February 2022 for prices ranging from \$280,000 to \$890,000 or from \$223.64 to \$657.31 per square foot of above ground living area.

Appellant's counsel noted the subject's property line extends into Bangs Lake and that there was only one like kind sale in the subject's neighborhood. The appellant submitted copies of the Multiple Listing Service (MLS) datasheets associated with comparable sales #1 and #2 disclosing the homes are waterfront properties that had been rehabbed in 2013 and 2014.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$175,713, which would reflect a market value of \$527,192 or \$148.59 per square foot of 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 \$231,519. The subject's assessment reflects a market value of \$694,626 or \$195.78 per square foot of above ground 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 that are located within the same neighborhood code as the subject and within 0.43 of a mile from the subject property. The comparables have sites that range in size from 7,621 to 15,220 square feet of land area. The comparables consist of 2-story or 2.5-story dwellings of vinyl siding or wood siding exterior construction dwellings that range in size from 2,280 to 3,036 square feet of living area. The dwellings are from 18 to 45 years old. The board of review reported each comparable lacks a basemen, has central air conditioning, one or two fireplaces and from a 480 to a 776 square foot garage. The properties sold from August 2020 to June 2021 for prices ranging from \$450,000 to \$605,000 or from \$170.18 to \$199.28 per square foot of living area land included.

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 Dept. of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Dept. of Revenue has yet to publish figures for tax year 2023.

The parties submitted six comparable sales for the Board's consideration, each of which is inferior to the subject due to significant varying differences in location, lot size, dwelling size, lack of a basement or finished basement area, and/or other features. Additionally, five of the comparables sold in 2020 and 2021, which is more than a year prior to the January 1, 2023 assessment date at issue for the subject property. Nevertheless, the six comparables sold for prices ranging from \$280,000 to \$890,000 or from \$170.18 to \$657.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$694,626 or \$195.78 falls within the range established the comparable sales in this record. Based on this evidence 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: _____

August 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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