



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

APPELLANT: Beverly Mason
DOCKET NO.: 23-00881.001-R-1
PARCEL NO.: 11-14-301-034

The parties of record before the Property Tax Appeal Board are Beverly Mason, 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: \$68,321
IMPR.: \$110,312
TOTAL: \$178,633

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 two-story dwelling of brick and frame exterior construction with 3,173 square feet of living area. The dwelling was built in 1976. Features of the home include a basement, central air conditioning, 2 fireplaces and a 616 square foot garage. The property has an approximately 94,894 square foot site and is located in Green Oaks, Libertyville 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 that are located from 0.346 of a mile to 1.232 miles from the subject property, and one of which is located within the subject's neighborhood code.¹ The comparables have sites that range in size from 19,959 to 93,736 square

¹ The appellant's counsel asserted that comparable #2 was the only like kind sale in the subject's neighborhood. there were no like kind homes in the subject's neighborhood.

feet of land area. The comparables are improved with 2-story dwellings of frame or frame with brick exterior construction ranging in size from 2,760 to 3,443 square feet of living area. The dwellings were built from 1955 to 1989 and comparable #1 has a reported effective age of 1989. Each comparable has a basement and central air conditioning. Two comparables each have one fireplace. Comparable #1 has two garages with a combined 1,908 square feet of building area, and two comparables each have a garage with 726 or 735 square feet of building area. The comparables sold from January 2021 to June 2023 for prices ranging from \$410,000 to \$525,000 or from \$143.01 to \$190.22 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$164,980, which would reflect a market value of \$494,989 or \$156.00 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 \$178,633. The subject's assessment reflects a market value of \$535,953 or \$168.91 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 that are located from 0.134 to 0.459 of a mile from the subject property, and one of which is located within the subject's neighborhood code. The comparables have sites that range in size from 42,866 to 103,904 square feet of land area. The comparables are improved with 2-story dwellings of brick and frame exterior construction ranging in size from 2,582 to 3,339 square feet of living area. The dwellings were built from 1965 to 1990. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 484 to 717 square feet of building area. The comparables sold from July 2021 to May 2023 for prices ranging from \$548,900 to \$875,000 or from \$187.78 to \$267.99 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 six suggested comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #2 and #3 along with the board of review comparables #2 and #3 that sold in 2021 less proximate in time to the January 1, 2020

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 2023.

assessment date at issue for the subject property. Additionally, the appellant's comparable #3 is located over a mile away from the subject property.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #1 which sold more proximate in time to the subject's assessment date and are similar to the subject in location, dwelling size, and foundation type. However, these comparables require varying adjustments for differences in features to the subject, such as land area, age/effective age, and garage capacity. These two comparables sold in June 2023 and May 2023 for prices of \$455,000 and \$875,000 or \$132.15 and \$267.99 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$535,953 or \$168.91 per square foot of living area, including land, which is bracketed by the two most similar 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: _____

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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