



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

APPELLANT: Amy Davis-Lemme
DOCKET NO.: 23-00930.001-R-2
PARCEL NO.: 11-28-302-024

The parties of record before the Property Tax Appeal Board are Amy Davis-Lemme, 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: \$82,268
IMPR.: \$255,605
TOTAL: \$337,873

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 2-story dwelling of brick and frame exterior construction with 3,980 square feet of living area. The dwelling was constructed in 2014. Features of the home include an unfinished walkout basement, central air conditioning, a fireplace, a 1,004 square foot garage, a swimming pool, and a hot tub. The property has a 16,815 square foot site and is located in Vernon Hills, 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 located within .18 of a mile from the subject. The comparables have sites ranging in size from 15,552 to 24,846 square feet of land area that are improved with 2-story dwellings of brick exterior construction ranging in size from 4,001 to 4,744 square feet of living area. The dwellings were built in 2006 or 2007. The comparables have unfinished basements, central air conditioning, one or two fireplaces, and a

garage ranging in size from 731 to 896 square feet of building area. One comparable has a balcony. The comparables sold from April 2021 to January 2022 for prices ranging from \$799,000 to \$930,000 or from \$194.57 to \$199.70 per square foot of living area, including land. The appellant included a brief critiquing the comparables.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$337,873. The subject's assessment reflects a market value of \$1,013,720 or \$254.70 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .82 of a mile from the subject. The comparables have sites ranging in size from 10,646 to 16,636 square feet of land area that are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 3,500 to 4,198 square feet of living area. The dwellings were built from 2000 to 2014. The comparables have unfinished basements, central air conditioning, a fireplace, and a garage ranging in size from 612 to 722 square feet of building area. One comparable has a swimming pool. The comparables sold from March to July 2023 for prices ranging from \$870,000 to \$975,000 or from \$232.25 to \$254.84 per square foot of living area, including land. The board of review argued the subject is superior to the comparables submitted by the appellant and the subject's estimated market value as reflected by its assessment is within the range of recent sales.

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 parties submitted a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, due to their sale dates occurring greater than 18 months prior to the January 1, 2023 assessment date at issue. The Board finds the parties' remaining comparable sales have varying degrees of similarity to the subject. However, four of the best comparables have older dwellings and four lack a swimming pool when compared to the subject. Nevertheless, the best comparables sold from January 2022 to July 2023 for prices ranging from \$799,000 to \$975,000 or from \$199.70 to \$254.84 per

¹ 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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

square foot of living area, including land. The subject's assessment reflects a market value of \$1,013,720 or \$254.70 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on a total market value basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their older dwelling or their lack of a swimming pool, the Board finds the subject's higher total estimated market value as reflected by its assessment is justified. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: _____

November 19, 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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