



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

APPELLANT: Heather Downes
DOCKET NO.: 23-02127.001-R-1
PARCEL NO.: 15-24-109-033

The parties of record before the Property Tax Appeal Board are Heather Downes, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$75,008
IMPR.: \$208,821
TOTAL: \$283,829

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 4,685 square feet of living area. The dwelling was constructed in 1972 and is approximately 51 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage containing 1,110 square feet of building area. The parcel has an approximately 19,166 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject and within .50 of a mile from the subject property. The comparables have sites that range in size from 19,602 to 23,958 square feet of land area. The appellant reported the comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction that range in size from 4,340 to 4,803 square feet of living area. The dwellings range in age from 28 to 44 years old. Each comparable has a basement with

finished area, central air conditioning, two fireplaces and a garage ranging in size from 729 to 1,179 square feet of building area. The comparables sold from March 2021 to November 2022 for prices ranging from \$648,000 to \$800,000 or from \$146.97 to \$176.27 per square foot of living area, including land. 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 \$283,829. The subject's assessment reflects a market value of \$851,572 or \$181.77 per square foot of living area, land included, when using 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 three comparable sales located in the same assessment neighborhood code as the subject and within .52 of a mile from the subject property. The comparables have sites ranging in size from 19,166 to 32,234 square feet of land area. The board of review reported the comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction that range in size from 4,584 to 4,751 square feet of living area. The dwellings were built from 1971 to 2021. Each comparable has a basement with finished area, central air conditioning, either two or three fireplaces, and a garage ranging in size from 726 to 1,440 square feet of building area. The comparables sold from June 2021 to February 2023 for prices ranging from \$930,000 to \$1,500,000 or from \$202.88 to \$315.72 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 seven suggested comparable sales for the Board's consideration. The Board has given less weight to board of review comparables #2 and #3 due to their considerable newer ages when compared to the subject. The Board has also given reduced weight to appellant's comparables #1, #2 and #3 due to their sales occurring in 2021, and thus is less likely to be indicative of the subject's market value as of January 1, 2023.

The Board finds the best evidence of market value to be appellant's comparable #4 along with board of review comparable #1. The Board finds that these two comparables sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, age and features. These two comparables sold in November 2022 and

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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published table 3 with the figures for tax year 2023.

February 2023 for prices of \$765,000 and \$930,000 or \$176.27 and \$202.88 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$851,572 or \$181.77 per square foot of living area, including land, is bracketed between the two best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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: _____

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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COUNTY

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