



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

APPELLANT: Victoria Stencil  
DOCKET NO.: 16-03124.001-R-1  
PARCEL NO.: 15-30-303-003

The parties of record before the Property Tax Appeal Board are Victoria Stencil, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$40,449  
**IMPR.:** \$126,281  
**TOTAL:** \$166,730

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 2016 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 1.5-story single-family dwelling of wood-siding exterior construction with 3,380 square feet of living area. The dwelling was constructed in 1987. Features of the home include partially finished basement, central air conditioning, fireplace and a 850-square foot attached garage. The property has a 38,333-square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located from .21 to .75 of a mile from the subject property. The comparables are described as two-story single-family dwellings of brick-siding construction ranging in size from 3,748 to 4,125 square feet of living area. The dwellings were constructed in either 1986 or 1987. Features of the comparables include basements with two comparables having a finished area; each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 781 to 990 square feet of building area. The comparables have sites ranging in size from 40,946 to 45,182 square feet of land area.

The comparables sold from June 2015 to June 2016 for prices ranging from \$504,000 to \$635,000 or from \$134.47 to \$153.94 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$166,730, representing a market value of approximately \$500,190 or \$147.99 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,982. The subject's assessment reflects a market value of \$542,768 or \$160.58 per square foot of living area including land, when applying the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

The board of review submitted information on four comparable sales located from .215 to .722 of a mile from the subject property. The comparables are improved with two-story single-family dwellings of brick-siding exterior construction that range in size from 3,385 to 3,558 square feet of living area. The dwellings were constructed from 1979 to 1995. The comparables feature basements with one comparable having a finished area; all of the dwellings have central air conditioning, a fireplace and an attached garage ranging in size from 682 to 840 square feet of building area. The comparables have sites ranging from 40,315 to 80,586 square feet of land area. The comparables sold from July 2014 to March 2017 for prices ranging from \$610,000 to \$685,000 or from \$171.44 to \$202.36 per square foot of living area including land. Based on this evidence, the board of review requested that the subject property's assessment be affirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted eight suggested sale comparables for the Board's consideration. The Board gave less weight to appellant's comparable sale #4 due to its larger size per square foot of living area when compared to the subject. The Board gave less weight to board of review comparable #1 due to its significantly larger lot size and location in a different neighborhood code when compared to the subject. The Board gave less weight to board of review comparables #2 through #4 based on their date of sale being too far removed from the subject's January 2016 assessment date thus being less indicative of the market value.

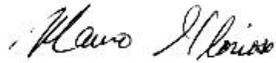
The Board finds the best evidence of market value to be appellant's comparable sales #1 through #3. The Board finds these comparables are most similar to the subject in location, site size, dwelling size, age, design and features.<sup>1</sup> These comparables sold for prices ranging from \$504,000 to \$567,500 or from \$134.47 to \$148.40 per square foot of living area, including land.

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<sup>1</sup> The appellant submitted as evidence a multiple listing sheet for appellant's comparable #1 which was the most compelling evidence of its similarities to the subject and the subject's market value.

The subject's assessment reflects a market value of \$542,768 or \$160.58 per square foot of living area, including land, which is higher than the range established by the best comparable sales in this record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and, therefore, the subject's estimated market value as reflected by its assessment is not supported. Based on this record, the Board finds that a reduction in the subject's assessment is 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: February 13, 2019



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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