



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

APPELLANT: Amy Miles Licke  
DOCKET NO.: 21-01137.001-R-1  
PARCEL NO.: 02-35-308-018

The parties of record before the Property Tax Appeal Board are Amy Miles Licke, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$9,501  
**IMPR.:** \$56,012  
**TOTAL:** \$65,513

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 2021 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-story dwelling of wood siding exterior construction with 1,456 square feet of living area. The dwelling was constructed in 1971. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a garage with 504 square feet of building area. The property has an approximately 12,160 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales with the same assessment neighborhood code as the subject property and located within 0.89 of a mile from the subject. The comparables are improved with 1-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 1,217 to 1,596 square feet of living area. The homes were built from 1953 to 1973. Each comparable has a crawl space foundation. Three

comparables each have central air conditioning. One comparable has one fireplace. Four comparables each have a garage ranging in size from 240 to 576 square feet of building area. The comparables sold from March 2020 to April 2021 for prices ranging from \$97,500 to \$205,000 or from \$77.14 to \$128.45 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$53,887 which reflects a market value of \$161,677 or \$111.04 per square foot of living area, land included, when applying 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 \$65,513. The subject's assessment reflects a market value of \$197,032 or \$135.32 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales with the same neighborhood code as the subject property and located within 0.72 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #3. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 1,267 to 1,596 square feet of living area. The dwellings were built from 1961 to 1980. Three comparables each have a basement and two comparables each have a crawl space foundation. Each comparable has central air conditioning, and one fireplace. Four comparables each have a garage ranging in size from 440 to 672 square feet of building area. The comparables sold from July 2020 to September 2021 for prices ranging from \$205,000 to \$232,000 or from \$128.45 to \$183.11 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 nine comparable sales to support their respective positions, including one common comparable. The Board gives less weight to the appellant's comparables as well as board of review comparables #1, #4 and #5, including the common comparable, which either lack a basement foundation or has basement finish when compared to the subject's unfinished basement.

The Board finds the best evidence of market value to be board of review comparables #2 and #3. These two comparables are overall more similar to the subject in location, design, age, dwelling size, basement foundation, and most features. The two properties sold in May and September 2021 for prices of \$230,000 and \$232,000 or of \$176.25 and \$183.11 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$197,032

or \$135.32 per square foot of living area, land included, which falls below the two best comparable sales in this record. Based on the record, the Board finds a reduction in the subject's estimated market value as reflected by its 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:

September 19, 2023



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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