



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

APPELLANT: Sandra Chambers
DOCKET NO.: 21-01384.001-R-1
PARCEL NO.: 11-33-103-027

The parties of record before the Property Tax Appeal Board are Sandra Chambers, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County, in Lake Zurich, 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: \$32,995
IMPR.: \$60,231
TOTAL: \$93,226

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 two-story dwelling of wood siding exterior construction with 1,712 square feet of living area which was constructed in 1999. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 412 square foot garage. The property 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 five comparable sales located within 0.17 of a mile from the subject property and within the same assessment neighborhood code as assigned to the subject. The comparable sites are improved with two-story dwellings of frame exterior construction ranging in size from 1,712 to 1,912 square feet of living area. The dwellings were built in either 1999 or 2001 with the newest dwelling having a reported effective age of 1999. Each comparable lacks a basement. Features include central air conditioning and a garage ranging in

size from 395 to 412 square feet of building area. Four comparables each have a fireplace. The properties sold from December 2019 to January 2021 for prices ranging from \$266,000 to \$285,000 or from \$147.78 to \$160.63 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$88,658 which reflects a market value of \$266,001 or \$155.37 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 \$93,226. The subject's assessment reflects a market value of \$280,379 or \$163.77 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 located within 0.13 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparable sites are improved with two-story dwellings of wood siding exterior construction. The dwellings were built in either 1999 or 2001, although the two homes with construction dates of 2001, each depict an effective age of 1999. The homes contain either 1,712 or 1,800 square feet of living area. Three of the comparables have unfinished basements and two homes have concrete slab foundations. Features include central air conditioning and a garage of either 395 or 412 square feet of building area. Two comparables each have a fireplace. The properties sold from May to November 2021 for prices ranging from \$304,000 to \$375,000 or from \$177.57 to \$219.04 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 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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as it sold in 2019, a date further remote in time to the lien date of January 1, 2021 than other comparable sales in the record. The Board has given reduced weight to board of review comparables #1, #4 and #5 as each of these dwellings has a basement which is not a feature of the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #2 through #5 and board of review comparable sales #2 and #3 which are similar to the subject in location, age, dwelling size, foundation type and most features. These most similar comparables sold

from May 2020 to November 2021 for prices ranging from \$266,000 to \$320,000 or from \$147.78 to \$186.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$280,379 or \$163.77 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sandra Chambers, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085