



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

APPELLANT: Terese Salcius  
DOCKET NO.: 21-01405.001-R-1  
PARCEL NO.: 11-20-203-002

The parties of record before the Property Tax Appeal Board are Terese Salcius, 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 **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:** \$60,556  
**IMPR.:** \$60,999  
**TOTAL:** \$121,555

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 split-level dwelling of frame and brick exterior construction with 1,846 square feet of above ground living area.<sup>1</sup> The dwelling was constructed in 1962 and has a reported effective age of 1965. Features of the home include a finished lower level, central air conditioning, a fireplace and a 299 square foot basement garage. The property has a 10,000 square foot site and is located in Libertyville, 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 that have the same assessment neighborhood code as the subject and are located within .10 of mile from the subject property.

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<sup>1</sup> The Board finds the best description of the subject dwelling was provided by the appellant and is further supported by the sketch and photographic evidence presented by the appellant. The sketch also disclosed the subject has a 299 square foot basement garage.

The comparables have sites that range in size from 10,416 to 15,283 square feet of land area. The appellant reported the comparables are improved with a two-story dwelling, a split-level dwelling and a one-story dwelling, respectively, of frame or brick and frame exterior construction ranging in size from 1,640 to 2,340 square feet of above ground living area. The dwellings were built from 1962 to 1978 with comparable #2 having a reported effective age of 1987. The comparables have a crawl space foundation, a finished lower level and an unfinished basement, respectively. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 242 to 420 square feet of building area. The comparables sold from May 2020 to March 2020 for prices ranging from \$327,000 to \$435,000 or from \$185.90 to \$217.05 per square foot of above ground living area, including land. The appellant provided the Multiple Listing Service information sheet associated with the sale of comparable #3. 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 \$139,688. The subject's assessment reflects a market value of \$420,114 or \$227.58 per square foot of above ground 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 that are located within .44 of mile from the subject property and three of which have the same assessment neighborhood code as the subject. The board of review's comparable #3 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 10,510 to 14,100 square feet of land area. The board of review reported the comparables are improved with one-story<sup>2</sup> dwellings of wood siding or wood siding and brick exterior construction ranging in size from 1,334 to 1,790 square feet of above ground living area. The dwellings were built from 1962 to 1970. The comparables each have a lower level, one of which has finished area and three of which have an additional unfinished partial basement. Each comparable has central air conditioning and a garage ranging in size from 242 to 1,040 square feet of building area. Three comparables each have one or two fireplaces. Comparable #2 has an inground swimming pool. The comparables sold from May 2020 to December 2021 for prices ranging from \$325,000 to \$484,000 or from \$196.93 to \$345.96 per square foot of above ground 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

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<sup>2</sup> The board of review's grid analysis describes the comparables as one-story dwellings with lower levels, suggesting the dwellings are split-level designs.

The record contains seven suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparable #1 due to its two-story design and larger dwelling size when compared to the subject dwelling. The Board has also given less weight to the appellant's comparable #3 due to its newer dwelling age when compared to the subject dwelling. The Board has given reduced weight to board of review comparables #1, #3 and #5 due to their smaller dwelling sizes when compared to the subject. Furthermore, the board of review's comparable #1 appears to be an outlier due to its considerably higher sale price of \$484,000 or \$345.96 per square foot of above ground living area, including land, when compared to the other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review comparable #3 and board of review comparable #2, which are overall more similar to the subject in location, dwelling size, age and some features. Although the Board recognizes that board of review comparable #2 has an inground swimming pool, which is not a feature of the subject, suggesting a downward adjustment would be required to make this comparable more equivalent to the subject. The comparables sold in May 2020 and October 2021 for prices of \$327,000 and \$352,500 or for \$199.39 and \$196.93 per square foot of above ground living area, including land, respectively. The subject's assessment reflects a market value of \$420,114 or \$227.58 per square foot of above ground living area, including land, which is greater than the two best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, including that one of the best comparables has an inground swimming pool, which is not a feature of the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: \_\_\_\_\_

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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