



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

APPELLANT: Audrey Kruger
DOCKET NO.: 10-02438.001-R-1
PARCEL NO.: 11-21-311-227

The parties of record before the Property Tax Appeal Board are Audrey Kruger, the appellant, by attorney Scott J. Linn, of the Law Office of Scott J. Linn in Deerfield; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$23,001
IMPR.: \$33,164
TOTAL: \$56,165

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 2010 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 one-story dwelling of wood siding exterior construction with 926 square feet of living area. The dwelling is described as being a "Jefferson Model" and was constructed in 1979. Features of the home include a concrete slab foundation, central air conditioning, a fireplace

and a 240 square foot garage. The property is located in Vernon Hills, Libertyville Township, Lake County.

The appellant appeared through counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same neighborhood as the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction with 926 square feet of living area. The dwellings are described as being a "Jefferson Model" and were constructed from 1977 to 1985. Features of the comparables include a concrete slab foundation, central air conditioning and a 240 square foot garage. One comparable has a fireplace. The comparables sold from January 2009 to October 2009 for prices ranging from \$128,000 to \$172,000 or from \$138.23 to \$185.75 per square foot of living area, land included.

The appellant's attorney called no witnesses.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,165. The subject's assessment reflects a market value of \$171,864 or \$185.60 per square foot of living area, land included, when using the 2010 three year average median level of assessment for Lake County of 32.68% as determined by the Illinois Department of Revenue.

Representing the board of review was John Paslawsky.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same neighborhood as the subject property. Comparable #1 used by the board of review was also utilized by the appellant as comparable #3. Paslawsky testified that the comparables are improved with one-story dwellings of wood siding exterior construction with 926 square feet of living area. The dwellings are described as being a "Jefferson Model" or "Adams Model" and were constructed from 1979 to 1985. Features of the comparables include a concrete slab foundation, central air conditioning and a 240 square foot garage. The comparables sold from July 2009 to October 2009 for prices ranging from \$164,000 to \$172,000 or from \$177.11 to \$185.75 per square foot of living area, land included.

The board of review also submitted a grid analysis prepared by the Libertyville Township assessor of all the "Jefferson" and "Adams" sales from the years 2007 to 2010. The analysis contained the model type, year built, baths, living area, central air conditioning, fireplaces, garage, assessments from the years 2010 and 2011, sale date, sale type, sale price and sale price per square foot. The assessor was not present at the hearing.

Under cross-examination, Paslawsky testified that they did not submit the Multiple Listing Sheets for their comparables.

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 five comparable sales for the Board's consideration. The Board gave less weight to the grid analysis submitted by the township assessor. The assessor was not present to provide testimony or be cross-examined pertaining to the evidence. The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sales. These comparables have varying degrees of similarity when compared to the subject. The comparables sold for prices ranging from \$128,000 to \$172,000 or from \$138.23 to \$185.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,864 or \$185.60 per square foot of living area, including land, which is within the range established by the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, 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.

Chairman



Member



Member

Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

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: April 24, 2015



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 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 the subsequent year 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.

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.