



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

APPELLANT: JDKF Properties Inc.  
DOCKET NO.: 12-02578.001-R-1  
PARCEL NO.: 06-17-412-008

The parties of record before the Property Tax Appeal Board are JDKF Properties Inc., the appellant, by attorney Jerri K. Bush in Chicago, 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: \$5,403  
IMPR.: \$18,928  
TOTAL: \$24,331**

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 2012 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 is improved with a one-story dwelling of frame construction with 975 square feet of living area. The dwelling was constructed in 1972. Features of the home include a full unfinished basement. The property has a 5,200 square foot site and is located in Round Lake Beach, Avon 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 improved with one-story dwellings each having 975 square feet of living area. The dwellings were constructed in 1972 or 1973. Each comparable had a basement with three being finished, one comparable had a fireplace and three comparables had garages ranging in size from 396 to 484 square feet of building area. The sales occurred from February 2011 to February 2012 for prices ranging from \$30,000 to \$63,500 or from \$30.77 to \$65.13 per square foot of living area, including land. The appellant's analysis included adjustments to the comparables for date of sale and differences from the subject to arrive at adjusted prices ranging from \$27,601 to \$48,678. The appellant requested the subject's assessment be reduced to \$13,148.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,331. The subject's assessment reflects a market value of \$74,361 or \$76.27 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a written statement from Martin P. Paulson, Clerk of the Board of Review, asserting there was no support for the adjustments to the comparable sales presented by the appellant and no evidence the adjustments were applied by a qualified state licensed appraiser.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with one-story dwellings each with 975 square feet of living area. The dwellings were constructed from 1970 to 1975. Each comparable had a full basement with two being finished with recreation rooms, five comparables had central air conditioning and five comparables had detached garages ranging in size from 308 to 440 square feet of building area. The sales occurred from January 2011 to November 2012 for prices ranging from \$80,000 to \$108,000 or from \$84.10 to \$110.77 per square foot of living area, including land. 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 Board finds the parties submitted information on eleven comparables that were similar to the subject dwelling in location, style, age and size. The comparables had similar features as the subject property with the exception five had finished basement area, five had central air conditioning, one had a fireplace and eight comparables had garages. These comparables sold for prices ranging from \$30,000 to \$108,000 or from \$30.77 to \$110.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$74,361 or \$76.27 per square foot of living area, including land, which is within the range established by the sales in this record. Based on this evidence 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.

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Chairman



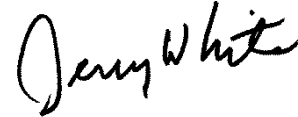
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Member



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Member



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Acting 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: September 18, 2015



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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.