



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

APPELLANT: Cheryl C. Dethlefsen Trustee
DOCKET NO.: 12-02623.001-R-1
PARCEL NO.: 13-02-106-002

The parties of record before the Property Tax Appeal Board are Cheryl C. Dethlefsen Trustee, 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: \$ 15,166
IMPR.: \$ 98,377
TOTAL: \$ 113,543

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 consists of a two-story brick and frame dwelling that has 2,329 square feet of living area. The dwelling was constructed in 1970. Features include a partial unfinished basement, central air conditioning, a fireplace and a 775 square foot garage. The subject property has a 7,617 square

foot lakefront lot¹. The subject property is located in Cuba Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a limited market analysis prepared by ProTaxAppeal that was dated March 24, 2013. The report was not signed nor were the credentials of the person(s) who prepared the report disclosed. The analysis was comprised of three suggested comparable sales located in close proximity to the subject. The analysis did not disclose the comparables' land size or exterior construction. In addition, the analysis did not disclose whether the comparables were lakefront properties like the subject. The comparables sold from April 2011 to November 2011 for prices ranging from \$240,000 to \$280,000 or from \$90.02 to \$119.30 per square foot of living area including land. The analysis included adjustments to the comparables for sale date, land area, age, size, basement area, finished basement area, and garage space. At the bottom of the analysis, data sources were listed as Assessor, MLS, Realist, Marshall & Swift and IRPAM. No evidence or explanation pertaining to the calculation of the adjustment amounts was submitted.

Based on the comparables' adjusted sale prices, the appellant requested the subject's assessment be reduced to reflect a market value of \$218,225 or an assessment of \$72,734.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,543. The subject's assessment reflects an estimated market value of \$347,014 or \$149.00 per square foot of living area including land when applying the 2012 three-year average median level of assessment for Lake County of 32.72%.

In support of the subject's assessment, the board of review submitted three comparable sales located in close proximity to the subject. Comparables #1 and #2 are lakefront properties like the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from April 2011 to September 2011 for prices ranging from \$410,000 to \$580,000 or from \$186.45 to \$209.58 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The board of review's evidence disclosed the subject property is comprised of four other contiguous parcels totaling 35,169 square feet of land area that should be considered.

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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables due the fact the appellant did not disclose whether the comparables were lakefront properties like the subject. Furthermore, the appellant did not disclose the land size of the comparables, which further detracts from the weight of the evidence. The Board also gave less weight to comparable #3 submitted by the board of review because it is a non-lakefront property, dissimilar to the subject. The Board finds the best indicators of the subject's market value are the board of review comparables #1 and #2. These comparables were more similar to the subject in location, lakefront setting, age, size, design and features. These most similar comparables sold for prices of \$525,000 and \$580,000 or \$194.24 and \$209.58 per square foot of living area including land. The subject's assessment reflects a market value of \$347,014 or \$149.00 per square foot of living area including land, which is considerably less than the two most similar comparable sales contained in this record. Based on this analysis, the Board 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: May 22, 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.