



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

APPELLANT: Maryellen Sadler
DOCKET NO.: 14-01065.001-R-1
PARCEL NO.: 14-32-206-001

The parties of record before the Property Tax Appeal Board are Maryellen Sadler, the appellant, by attorney Ronald Kingsley of Lake County Appeal in Lake Forest; 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: \$53,623
IMPR.: \$202,479
TOTAL: \$256,102

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 2014 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 two-story dwelling of brick exterior construction with 4,117 square feet of living area. The dwelling was constructed in 1996. Features of the home include a finished walkout basement, central air conditioning, three fireplaces and an attached garage with 850 square feet of building area. The property has a 44,158 square foot site that backs to a small lake and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales improved with two-story dwellings of brick or wood siding exterior construction that ranged in size from 3,376 to 4,746 square feet of living area. The dwellings were constructed from 1986 to 1998. These properties had similar features as the subject property. The sales occurred from July 2012 to August 2014 for prices

ranging from \$524,900 to \$770,000 or from \$140.35 to \$182.58 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$216,807.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$256,102. The subject's assessment reflects a market value of \$768,613 or \$186.69 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue.

In rebuttal the board of review explained the subject property overlooks/back up to a small lake and only appellant's sale #8 has a similar view. The board of review also stated: appellant's comparable #5 backs to Long Grove Road, a local feeder street with traffic influence; appellant's comparable #4 backs to a second street; the subject has a finished walk-out basement and only appellant's sale #8 has a walkout basement; and appellant's comparable #2 sold in 2012, 18 months prior to the assessment date.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with board of review sale #3 being the same property as appellant's sale #1. The comparables were improved with two-story dwellings of brick or wood siding exterior construction that ranged in size from 3,460 to 4,337 square feet of living area. The dwellings were constructed from 1983 to 1998. Each comparable had a basement with three being finished, central air conditioning, two to four fireplaces and a garage ranging in size from 728 to 1,040 square feet of building area. These properties had sites ranging in size from 38,027 to 59,593 square feet of land area with comparable #4 being described as backing to a small lake. The sales occurred from May 2013 to January 2014 for prices ranging from \$648,000 to \$851,000 or from \$154.88 to \$221.01 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 best evidence of market value to be appellant's comparable sales #1, #4, #7 and #8 and comparable sales #3 and #4 submitted by the board of review. Appellant's sale #1 and board of review sale #3 were the same property. These five sales sold for prices ranging from \$570,000 to \$851,000 or from \$147.82 to \$196.22 per square foot of living area, including land. Board of review sale #4 appears to be particularly similar to the subject property in features with a finished walk-out basement and the fact that it backs to a lake like the subject property. This property sold in January 2014 for a price of \$851,000 or \$196.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$768,613 or \$186.69 per square foot of living area, including land, which is within the range established by

the best comparable sales in this record. Less weight was given appellant's comparable #2 due to the fact the property sold in July 2012, not proximate in time to the assessment date. Less weight was given appellant's comparable sales #3, #5 and #6 as well as board of review sales #1 and #2 due to differences from the subject dwelling in size. 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.



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: July 22, 2016



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.