



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

APPELLANT: Bernadette J. Kramer  
DOCKET NO.: 14-01822.001-R-1  
PARCEL NO.: 05-01-105-018

The parties of record before the Property Tax Appeal Board are Bernadette J. Kramer, the appellant; 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:** \$11,793  
**IMPR.:** \$40,202  
**TOTAL:** \$51,995

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 consists of a one-story dwelling of wood siding exterior construction that has 1,634 square feet of living area. The dwelling was built in 1957. Features include a partial finished basement, central air conditioning, a fireplace and a 576 square foot attached garage. The dwelling is situated on a 12,342 square foot site. The subject property is located in Lake Villa Township, Lake County, Illinois.

The appellant argued the subject property was overvalued. In support of this claim, the appellant submitted information on four comparable sales located from .30 to .76 of a mile from the subject property. The comparables consist of one-story dwellings of unknown exterior construction that were built from 1956 to 1970. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,348 to 1,596 square feet of living area. Their site sizes were not disclosed. The comparables sold from May 2012 to July 2014 for prices ranging from \$52,500 to \$134,000 or from \$38.63 to \$83.96 per square foot of living area

including land. The appellant applied adjustments to the comparables for some differences when compared to the subject in arriving at an opinion of market value for the subject property of \$137,798. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$51,995. The subject's assessment reflects an estimated market value of \$156,047 or \$95.50 per square foot of living area including land when applying Lake County's 2014 three-year average median level of assessments of 33.32%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and information on four comparable sales located from .07 to .66 of a mile from the subject property. The comparables consist of one-story dwellings of brick or wood siding exterior construction that were built from 1955 to 1959. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,170 to 1,613 square feet of living area and have sites that range in size from 9,086 to 35,328 square feet of land area. The comparables sold from January 2012 to August 2013 for prices ranging from \$150,000 to \$165,000 or from \$96.09 to \$128.21 per square foot of living area including land.

The board of review argued appellant's comparable #1 does not have a basement and only one comparable has a finished basement. The Multiple Listing Service sheet for comparable #2 shows the property is improved with a tri-level style dwelling. Comparable #4 was a bank REO sale that required an "all cash" buyer. Finally, the board of review argued the analysis submitted by the appellant does not appear to have been prepared by a licensed professional in the field of real estate valuation. 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 the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains eight comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. The appellant failed to disclose the land sizes or exterior construction of the comparables for comparison to the subject, which detracts from the weight of the evidence. Comparable #1 does not have a basement or a garage, inferior to the subject. Comparables #2 and #4 do not have finished basements, inferior to the subject. Comparable #2 is a dissimilar tri-level style dwelling when compared to the subject. Comparable #4 sold in 2012, which is dated and less indicative of market value as of the subject's January 1, 2014 assessment date. Similarly, the Board gave less weight to comparables #3 and #4 submitted by the board of review due to their 2012 sale dates. In addition, comparable #3 has a considerably larger site and comparable #4 is smaller in dwelling size when compared to the subject. The Board finds the two remaining comparable sales are more similar when

compared to the subject in location, land area, design, age, dwelling size, exterior construction and features. These comparables sold in May and August of 2013 for prices of \$155,000 and \$165,000 or \$96.09 and \$117.77 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$156,047 or \$95.50 per square foot of living area including land. After considering adjustments to the comparables for any 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



Acting 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: October 21, 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.