



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

APPELLANT: Kathy Kaleta
DOCKET NO.: 15-02259.001-R-1
PARCEL NO.: 13-01-300-034

The parties of record before the Property Tax Appeal Board are Kathy Kaleta, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC in Chicago; 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: \$43,872
IMPR.: \$157,876
TOTAL: \$201,748

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 2015 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 frame exterior construction with 3,603 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a 768 square foot square garage. The property has an 87,120 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted three comparable sales. The comparables consist of two-story dwellings that were built from 1978 to 1986. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,162 to 4,241 square feet of living area and are situated on sites that contain from 43,147 to 96,932 square feet of land area. The comparables sold from May 2014 to January 2015 for prices ranging from \$448,000 to

\$617,950 or from \$130.42 to \$145.71 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$168,784.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$201,748. The subject's assessment reflects an estimated market value of \$608,041 or \$168.76 per square foot of living area including land when applying Lake County's 2015 three-year average median level of assessment of 33.18% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on four comparable sales. The comparables consist of two-story dwellings that were built from 1963 to 1993. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,063 to 4,180 square feet of living area and are situated on sites that contain from 43,744 to 81,063 square feet of land area. The comparables sold from November 2013 to December 2015 for prices ranging from \$512,000 to \$715,000 or from \$153.27 to \$179.64 per square foot of living area including land. 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 a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested sales for the Board's consideration. The Board gave less weight to the board of review's comparable #3 due to its older age when compared to the subject property. Additionally, board of review comparable #1 sold in 2013, not proximate in time to the January 1, 2015 assessment date. The Board finds the best evidence of market value in the record to be the appellant's comparables and the board of review's comparables #2 and #4. These comparables were similar in location, age, design and other features. These properties sold from May 2014 to August 2015 for prices ranging from \$448,000 to \$617,950 or from \$130.42 to \$167.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$608,041 or \$168.76 per square foot of living area, including land, which falls within the range established by the best comparable sales on a total market value basis and slightly above the range on a per square foot basis. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value and a reduction in the 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



Acting 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 21, 2017



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.