



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

APPELLANT: Ruth Smith  
DOCKET NO.: 15-02641.001-R-1  
PARCEL NO.: 02-09-307-015

The parties of record before the Property Tax Appeal Board are Ruth Smith, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC 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 A Reduction 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:** \$14,081  
**IMPR.:** \$20,419  
**TOTAL:** \$34,500

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 one-story dwelling of wood-siding exterior construction with 880 square feet of living area. The dwelling was constructed in 1940. Features of the home include an unfinished basement and one fireplace. The property has a 11,326 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings of wood siding or brick exterior construction that ranged in size from 917 to 1,184 square feet of living area. The dwellings were constructed in 1950 and 1960. Three comparables have basements with one being finished, one comparable has central air conditioning, one comparable has a fireplace and each comparable has one or two garages ranging in size from 280 to 908 square feet of building area. These properties have sites ranging in size from 7,140 to 10,720

square feet of land area and are located from .88 of a mile to 1.35 miles from the subject property. The sales occurred from June 2014 to May 2015 for prices ranging from \$85,000 to \$122,000 or from \$88.82 to 119.96 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$34,317.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,151. The subject's assessment reflects a market value of \$121,010 or \$137.51 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of wood siding exterior construction that ranged in size from 955 to 1,010 square feet of living area. The dwellings were constructed from 1921 to 1964. Each comparable has a basement with two being partially finished, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a detached or an attached garage ranging in size from 460 to 528 square feet of building area. The comparables have sites ranging in size from 7,920 to 17,424 square feet of land area and are located from 3.411 to 3.653 miles from the subject property. The sales occurred from October 2013 to March 2015 for prices ranging from \$125,000 to \$275,000 or from \$128.60 to \$272.28 per square foot of living area, including land.

The board of review provided a statement explaining the appellant's sales were located within the village limits of Antioch while the subject property is located outside of town on the north shore of Silver Lake. The board of review further asserted appellant's sales #1 and #3 back up to the Canadian National train tracks. The board of review also stated its comparables are located in unincorporated Antioch, like the subject, on waterfront sites.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparable sales as well as board of review sale #1. The record disclosed the appellant's comparables were located near the subject property but were within the village limits of Antioch, unlike the subject. However, these properties were similar to the subject in size and effective age. Board review comparable #1 was similar to the subject in effective age but was not located near the subject property but it had a waterfront site, similar to the subject property. The Board further finds that appellant's comparable #1 and board of review comparable #1 each had central air conditioning, which is a feature the subject property does not have. Furthermore, each of these comparables have detached garages, while the subject property has no garage. These most similar comparables sold for prices ranging from \$85,000 to \$125,000 or from \$88.82 to \$128.60 per square foot of

living area, including land. The subject's assessment reflects a market value of \$121,010 or \$137.51 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a square foot basis. The Board finds the subject's assessment excessive when considering the superior attributes of the best comparable sales in this record in relation to the subject property. The Board gave less weight to board of review sale #2 due to its effective age and distant location from the subject property. The Board gave less weight to board of review sale #3 due to the date of sale in October 2013, not as proximate in time to the assessment date as the best sales found herein, and its distant location from the subject property. Furthermore, board of review sale #3 seems to be an outlier with a unit price of \$272.28 per square foot of living area, including land, in comparison to the remaining sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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.