



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

APPELLANT: Ruth Holecek
DOCKET NO.: 15-02643.001-R-1
PARCEL NO.: 02-20-402-004

The parties of record before the Property Tax Appeal Board are Ruth Holecek, 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 **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: \$9,999
IMPR.: \$53,148
TOTAL: \$63,147

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 single family dwelling of wood siding exterior construction with 2,030 square feet of living area. The dwelling was constructed in 1970. Features of the home include central air conditioning and a two-car attached garage with 624 square feet of building area. The property 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 six comparable sales improved with two-story dwellings with wood siding exterior construction that ranged in size from 1,560 to 3,146 square feet of living area. The dwellings were constructed from 1950 to 1989. One comparable has a partial basement, three comparables have central air conditioning, one comparable has a fireplace and four comparables have garages that range in size from 288 to 804 square feet of building area.

The comparables were located from .39 of a mile to 3.63 miles from the subject property. The sales occurred from November 2013 to June 2015 for prices ranging from \$105,000 to \$243,000 or from \$56.25 to \$77.24 per square foot of living area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$52,098.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,147. The subject's assessment reflects a market value of \$190,316 or \$93.75 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 a 1.5-story dwelling and two 2-story dwellings that ranged in size from 1,764 to 3,146 square feet of living area. The dwellings were constructed from 1960 to 1988. One comparable has a basement, two comparables have central air conditioning, two comparables each have one fireplace and each comparable has one or two garages that range in size from 551 to 804 square feet of building area. The comparables are located from .761 of a mile to 1.009 miles from the subject property. The sales occurred from May 2014 to August 2015 for prices ranging from \$243,000 to \$270,000 or from \$77.24 to \$153.06 per square foot of living area, including land. Board of review sale #3 was the same property as appellant's sale #2. The board of review requested the subject's assessment be sustained.

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 record contains eight sales submitted by the parties, with one comparable be common to both parties, to support their respective positions. The Board finds the best comparables to be appellant's comparable sale #5 and board of review comparable sales #1 and #2. These three comparables were most similar to the subject property in location, age and features. The properties sold for prices ranging from \$112,000 to \$270,000 or from \$71.79 to \$153.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$190,316 or \$93.75 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 sales #1, #3, #4 and #6 due to differences from the subject in age and/or location. Less weight was given appellant's comparable sale #2, which was also board of review comparable sale #3, due to differences from the subject in age and 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



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.