



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

APPELLANT: Brenda Keller
DOCKET NO.: 15-02742.001-R-1
PARCEL NO.: 05-24-103-009

The parties of record before the Property Tax Appeal Board are Brenda Keller, 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: \$32,388
IMPR.: \$65,144
TOTAL: \$97,532

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 consists of a 1-story dwelling of brick construction with 1,548 square feet of living area. The dwelling was constructed in 1964. Features of the dwelling include a finished basement, central air conditioning and a 462 square foot garage. The property has a 15,385 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. These comparables are described as 1-story dwellings of frame construction built between 1928 and 1960. They range in size from 1,810 to 2,786 square feet of living area. Two feature basements with finished areas and one is on a crawl-space foundation. Two have central air conditioning and one has two fireplaces. They have garages that range in size from 432 to 2,850 square feet of building area. They are located a distance of .22 to .43 of a mile from the subject. These comparables sold between

October 2013 and July 2015 for prices ranging from \$197,000 to \$525,000 or from \$101.03 to \$188.44 per square foot of living area land included. The appellant requested the total assessment be reduced to \$75,328 or a market value of approximately \$226,007 or \$146.00 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,532. The subject's assessment reflects a market value of \$293,948 or \$189.89 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. They are described as 1 or 1½-story dwellings of frame construction built from 1940 to 2009. They range in size from 1,677 to 1,977 square feet of living area. All of the comparables feature basements, two with finished area, central air conditioning and garages that range in size from 400 to 1,316 square feet of building area. One has two fireplaces. They are located a distance of .44 to .49 of a mile from the subject. These comparables sold between August 2012 and June 2015 for prices ranging from \$307,000 to \$375,000 or from \$183.06 to \$221.50 per square foot of living area land included.

Based on this evidence and argument, 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.

None of the comparables submitted by either party closely matched the subject in all areas and sold proximate in time to the subject's assessment date of January 1, 2015. The Board gave less weight to the board of review comparables #1 and #2 based on their larger dwelling size, newer dwelling, significantly dated 2012 sale and/or unfinished basement as compared to the subject's finished basement. The Board also gave less weight to the appellant's comparables based on their significantly larger dwelling size, dissimilar age and/or lack of a basement as compared to the subject's finished basement. The Board finds the best evidence of market value in the record to be board of review comparable #3 which was most similar to the subject in location, dwelling size, and most features. This comparable sold for \$307,000 or for \$183.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$293,948 or \$189.89 per square foot of living area, including land. The subject's assessment is supported by this sale. The subject's assessed value is below the best comparable sale in this record on a total market value basis and slightly above this comparable on a per square foot basis. The higher square foot value of the subject is justified based on its newer age and larger finished basement

area. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation 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: August 18, 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.