



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

APPELLANT: Tammy Wener  
DOCKET NO.: 15-03019.001-R-1  
PARCEL NO.: 09-21-107-012

The parties of record before the Property Tax Appeal Board are Tammy Wener, 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:** \$13,027  
**IMPR.:** \$28,256  
**TOTAL:** \$41,283

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 1.5-story dwelling with vinyl siding containing 1,315 square feet of living area. The dwelling was constructed in 1938. Features of the property include an unfinished basement, central air conditioning, one fireplace and a detached garage with 528 square feet of building area. The property has a 9,835 square foot site and is located in Island Lake, Wauconda 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 improved with 1.5-story dwellings with wood siding or aluminum siding exteriors that range in size from 1,149 to 1,200 square feet of living area. The dwellings were constructed in 1943 and 1957. Two comparables have unfinished basements, one comparable has central air conditioning and one comparable has a garage with 400 square feet of building area. The appellant's submission indicated that

comparable #1 was a short sale and comparables #2 and #3 were foreclosures. The sales occurred from July 2013 to February 2015 for prices ranging from \$66,500 to \$148,545 or from \$56.93 to \$129.28 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$37,255.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,283. The subject's assessment reflects a market value of \$124,421 or \$94.62 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 two-story dwelling and two 1.5-story dwellings that ranged in size from 1,154 to 1,459 square feet of living area. The dwellings were constructed from 1940 to 1976. Each comparable has a basement with one being partially finished and central air conditioning. One comparable has a fireplace and two comparables have garages with 483 and 528 square feet of building area, respectively. The sales occurred in June 2013 and June 2014 for prices ranging from \$100,000 to \$150,000 or from \$81.43 to \$129.98 per square foot of living area, including land. The board of review requested confirmation of the 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 record contains six sales provided by the parties to support their respective positions. The Board gives less weight to appellant's sale #1 as this property sold in July 2013, not proximate in time to the assessment date. The Board gives less weight to board of review sale #2 as this property sold in June 2013, not proximate in time to the assessment date, and the dwelling was significantly newer than the subject dwelling. The remaining four comparables had varying degrees of similarity to the subject dwelling and sold from June 2014 to February 2015 for prices ranging from \$66,500 to \$150,000 or from \$56.93 to \$129.98 per square foot of living area, including land. The two sales at the low end of the range were provided by the appellant and were described as being foreclosures, which calls into question whether or not their purchase prices are indicative of fair cash value. The two remaining comparables provided by the board of review appear to be typical transactions with unit prices of \$81.43 and \$129.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$124,421 or \$94.62 per square foot of living area, including land, which is supported by the two best sales in this record that were provided by the board of review. 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: 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.