



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

APPELLANT: Melody Sucharda
DOCKET NO.: 15-03118.001-R-1
PARCEL NO.: 09-35-407-003

The parties of record before the Property Tax Appeal Board are Melody Sucharda, 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: \$27,036
IMPR.: \$131,610
TOTAL: \$158,646

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 two-story dwelling of wood siding exterior construction with 3,660 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 832 square foot attached garage. The property has a 43,560 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on 17 comparable sales located from 1.08 to 1.16 miles from the subject property. Appellant's comparable #11 is a duplicate of comparable #4. The comparables were improved with two-story dwellings with vinyl siding exterior construction that ranged in size from 3,202 to 3,962 square feet of living area. The dwellings were constructed from 1996 to 2011. Features had varying degrees of similarity when compared to the subject. The

comparables sold from March 2014 to July of 2015 for prices ranging from \$235,000 to \$403,000 or from \$63.10 to \$118.95 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$124,428 or a market value of \$373,321.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,646. The subject's assessment reflects a market value of \$478,137 or \$130.64 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.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. The subject property was described as being located in a small 12 lot subdivision of custom built homes. Paulson asserted that the comparables submitted by the appellant are not similar to the subject. Paulson stated that the appellant's comparables are a lesser quality home located in tract subdivisions, significantly smaller lots and are located a significant distance from the subject.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales and one sale listing located from .06 to 1.36 miles from the subject property. The comparables were improved with two, one-story and two, two-story dwellings with brick or vinyl siding exterior construction that ranged in size from 2,861 to 3,372 square feet of living area. The dwellings were constructed from 1995 to 2015. Features had varying degrees of similarity when compared to the subject. Three comparables sold from January 2014 to January of 2015 for prices ranging from \$439,500 to \$510,000 or from \$152.06 to \$168.33 per square foot of living area, land included. Comparable #4 was listed for sale in September 2015 for \$619,900 or \$183.84 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

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/did not meet this burden of proof and a reduction in the subject's assessment is/is not warranted.

The parties submitted 20 comparable sales and 1 sale listing for the Board's consideration. The appellant's comparable #11 is a duplicate of the appellant's comparable #4. The Board gives little weight to the appellant's comparables #1 through #9 and 12 through #18 based on their location being from 2.09 to 4.16 miles from the subject property. The Board gives less weight to the board of review comparables #1 and #2 due to their one-story design when compared to the subject's two-story design.

The Board finds the best evidence of market value to be appellant's comparable sale #10 along with the board of review comparable sale #3 and listing #4. These most similar comparables

sold or listed for prices ranging from \$385,000 to \$568,900 or from \$114.52 to \$168.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$478,137 or \$130.64 per square foot of living area, including land, which is within the range established by the best comparables in this record. The Board finds the subject property is superior in dwelling size, garage size and basement size to these three comparables along with being superior in age and site size to the two comparable sales. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: September 22, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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