



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

APPELLANT: Maria Kokala
DOCKET NO.: 15-04427.001-R-1
PARCEL NO.: 04-28-225-002

The parties of record before the Property Tax Appeal Board are Maria Kokala, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$3,738
IMPR.: \$12,142
TOTAL: \$15,880

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 with a vinyl siding exterior containing 893 square feet of living area. The dwelling was constructed in 1943. Features of the property include a crawl space foundation, central air conditioning, one fireplace and an attached garage with 231 square feet of building area. The property has a 10,500 square foot site and is located in Zion, Zion Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 3, 2014 for a price of \$26,400 or \$29.56 per square foot of living area, including land. The appellant indicated on the appeal form that the parties were not related, the property was sold by a realtor and the property had been advertised on the open market through Multiple Listing Service. The appellant submitted a copy of the settlement statement disclosing the property sold in a cash deal with the seller being identified as Nationstar Mortgage LLC. The settlement statement disclosed

that no real estate broker fees were paid. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$8,799 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,880. The subject's assessment reflects a market value of \$47,860 or \$53.59 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 four comparable sales improved with one-story dwellings with wood siding exteriors that range in size from 936 to 1,025 square feet of living area. The dwellings were constructed from 1951 to 1961. Each comparable has an unfinished basement, one comparable has central air conditioning, two comparables have one or two fireplaces and each comparable has a garage ranging in size from 396 to 616 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from .033 of a mile to .29 of a mile from the subject property. These properties sold from August 2014 to August 2015 for prices ranging from \$67,000 to \$104,500 or from \$68.37 to \$109.51 per square foot of living area, including land.

The board of review submitted a statement asserting it did not believe the subject property was advertised on the open market at that the time of its sale and did not believe the sale was representative of a typical market transaction.

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 appellant provided a copy of a settlement statement disclosing the subject property was purchased in October 2014 for a price of \$26,400. Although the appellant indicated on the appeal the property was sold through a Realtor and had been advertised for sale, no documentation was submitted to support these assertions. Additionally, the settlement statement disclosed that no real estate brokers fees were paid, which calls into question whether or not the subject property was actually exposed to the open market with a Realtor and casts doubt on the arm's length nature of the transaction. Based on this record the Board finds the appellant failed to provided sufficient documentation to demonstrate the subject's sale had the elements of an arm's length transaction.

The board of review provided information on four comparable sales similar to the subject property in location and style. The comparables were slightly newer than the subject property and superior in that each comparable has a basement while the subject property has a crawl space foundation. Three of the comparables were inferior to the subject property in that they did not

have central air conditioning and two were inferior to the subject in that they have no fireplace. The comparables sold for prices ranging from \$67,000 to \$104,500 or from \$68.37 to \$109.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$47,860 or \$53.59 per square foot of living area, including land, which is below the range established by the board of review comparable sales. Additionally, the subject's purchase price of \$26,400 or \$29.56 per square foot of living area, including land, is significantly below the range established by the board of review comparable sales, which casts further doubt on the arm's length nature of the subject's purchase transaction.

After considering the sale of the subject property and the sales provided by the board of review, the Board finds the subject's assessment is reflective of market value and 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: October 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Maria Kokala, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085