



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

APPELLANT: Rita L Commons Trust  
DOCKET NO.: 16-02128.001-R-1  
PARCEL NO.: 04-09-401-137

The parties of record before the Property Tax Appeal Board are Rita L Commons Trust, the appellant, by attorney Dennis D. Koonce, Attorney at Law in Frankfort; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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:** \$6,370  
**IMPR.:** \$35,296  
**TOTAL:** \$41,666

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 2016 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 frame dwelling. The dwelling was built in 1989 and contains 1,488 square feet of living area. The home features an unfinished basement and a 462 square foot garage. The subject is on a 9,018 square foot site in Winthrop Harbor, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant completed Section IV - Recent Sale Data of the appeal indicating the subject was purchased for \$125,000 on February 1, 2016 from a trust. The sale was by owner, was advertised with a sign and was not between family or related corporations. The appellant did not disclose how long the subject was on the market. The appellant submitted a Settlement Statement confirming the settlement date and price. Based on this evidence, the appellant requested a reduction in the subject's assessment 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 \$50,338. The subject's assessment reflects a market value of \$151,803 or \$102.02 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review questions whether or not the subject was exposed to the market at the time of sale.

In support of its assessment the board of review submitted information on four comparables, including Property Record Cards and MLS Listing Sheets. The comparables are described as 1-story brick or frame dwellings built between 1973 and 1985. They range in size from 1,118 to 1,500 square feet of living area. The comparables featured finished basements, central air conditioning and garages that range in size from 484 to 576 square feet of building area.<sup>1</sup> Three of the comparables feature fireplaces. They are located from .32 of a mile to 1.02 miles from the subject on sites that range in size from 9,310 to 26,230 square feet of land area. The comparables sold from March through September 2015 for prices ranging from \$143,000 to \$156,000 or from \$104.00 to \$127.91 per square foot of living area including land.

Based on this evidence, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant completed Section IV - Recent Sale Data of the appeal claiming the sale had the elements of an arm's length transaction but did not indicate how long the subject was advertised for sale. The appellant submitted a Settlement Statement confirming the settlement date and price. The board of review expressed concern that the subject did not have market exposure but presented no evidence to refute the appellant's claim that the sale was advertised by a sign.

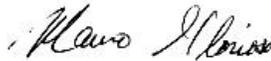
The board of review submitted four sales comparables in support of the subject's assessment. These properties were all superior to the subject in site size, dwelling size and features such as finished basements, fireplaces and/or central air conditioning. They sold for prices ranging from \$143,000 to \$156,000 or from \$104.00 to \$127.91 per square foot of living area including land. The appellant is requesting a reduction in the assessment to reflect the recent sale price of \$125,000 or approximately \$84.00 per square foot of living area including land. Despite the unknown length of time the subject was on the market, the Board finds the sale of the subject in

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<sup>1</sup> The board of review, in their grid analysis, indicated none of the comparables featured finished basements and comparable #1 lacked central air conditioning. The MLS Listing Sheets submitted by the board of review contradict this claim and show all four comparables feature finished basements and central air conditioning.

February 2016 had the characteristics of an arm's length transaction. The Board further finds the sale price of the subject appears to be supported by the sales of the superior comparables submitted by the board of review when features such as central air conditioning, finished basements, fireplaces and/or larger site sizes are considered. The Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment to reflect the purchase price is 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: June 19, 2018



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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