



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

APPELLANT: Aneta Genova  
DOCKET NO.: 16-02840.001-R-1  
PARCEL NO.: 15-29-403-024

The parties of record before the Property Tax Appeal Board are Aneta Genova, the appellant; 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:** \$ 28,226  
**IMPR.:** \$112,550  
**TOTAL:** \$140,776

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 two-story dwelling of wood siding exterior construction that was built in 1980. The dwelling contains 2,340 square feet of living area. Features include a partial finished basement, central air conditioning, two fireplaces, a gazebo and a 440 square foot attached garage. The subject has an 8,625 square foot site. The subject property is located in Vernon Township, Lake County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of the overvaluation claim, the appellant submitted a grid analysis of three comparable properties located from .07 to .47 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1975 to 1981. The comparables have partial finished basements, central air conditioning, one fireplace and garages with 400 or 440 square feet of building area. The dwellings range in size from 2,264 to 2,348 square feet of living area and are situated on sites that contain from

8,019 to 10,322 square feet of land area. The comparables sold from March 2014 to October 2015 for prices ranging from \$340,000 to \$495,000 or from \$144.80 to \$211.54 per square foot of living area including land.

The appellant also claimed a “contention of law” as an alternative basis of the appeal. In support of this claim, the appellant cited an excerpt of the 2016 Rules of the Lake County Board of Review, which states:

Tax Years other than the General Assessment Year. Tax Year 2016 is not a general assessment year for Lake County. Aside from substantial cause, assessed values from the 2015 general assessment are expected to be carried forward through 2018 subject to the Chief County Assessment Officer equalization factors in accordance with state statute (35 ILCS 200/9-160, 16-80 and 16-185). An assessment appeal based upon prior year Board of Review decisions should contain the 2015 Notice of Finding from the Board.

The appellant submitted the final decision issued by the Lake County Board of Review for the 2015 tax year showing the subject’s assessment was reduced from \$141,585 to \$131,653.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$131,653.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$140,776. The subject's assessment reflects an estimated market value of \$424,536 or \$181.43 per square foot of living area including land area when applying Lake County's 2016 three-year average median level of assessment of 33.16%. The notes on appeal also depict a 1.0693 equalization factor was issued in Vernon Township for the 2016 tax year.

With respect to the evidence submitted by the appellant, the board of review noted comparables #1 and #2 sold in 2014, 19 to 21 months prior to the subject’s January 1, 2016 assessment date. The board of review also argued appellant’s comparable #3 supports the subject’s assessment.

In support of the subject's assessment, the board of review submitted six comparable sales located from .099 to .539 of a mile from the subject. One comparable was also used by the appellant. They consist of two-story dwellings of wood siding exterior construction that were built from 1975 to 1984. Five comparables have unfinished basements and one comparable has a partial finished basement. Other features include central air conditioning, a fireplace and garages that range in size from 400 to 462 square feet of building area. The dwellings range in size from 2,193 to 2,456 square feet of living area and are situated on sites that range in size from 6,138 to 10,322 square feet of land area. The comparables sold from April 2015 to October 2015 for prices ranging from \$410,000 to \$450,000 or from \$173.05 to \$205.20 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**

One of the bases of the appellant's appeal was a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15).

The Board finds the appellant's legal argument has no merit. The excerpt cited by the appellant states in pertinent part:

Aside from substantial cause, assessed values from the 2015 general assessment are expected to be carried forward through 2018 subject to the Chief County Assessment Officer equalization factors in accordance with statute (35 ILCS 200/9-160, 16-80 and 16-185).

As an initial matter, the Board finds sections 9-160 and 16-185 of the Property Tax Code are not applicable in this appeal. (35 ILCS 200/9-160 and 16-185). Section 9-160 of the Code pertains to new or added improvement or improvements which were damaged or destroyed. (35 ILCS 200/9-160). Section 16-185 of the Code pertains to decisions issued by the Property Tax Appeal Board; establishing jurisdiction for a subsequent tax year(s) appeals; and in some instances, carrying forward the Property Tax Appeal Board's decision wherein a reduction in the assessment was granted subject to equalization. There was no evidence in the record that any of these circumstances applied in this appeal.

The Board further finds, though the final assessment is not binding on the Property Tax Appeal Board, the Lake County Board of Review followed its rules and their statutory mandate in this appeal.

Section 16-80 of the Property Tax Code provides:

In any county with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review. (35 ILCS 200/16-80).

The record shows the subject property is an owner-occupied residence and for the 2015 tax year the board of review reduced the subject's assessment to \$131,653. The record also shows an equalization factor of 1.0693 was issued in Vernon Township for the 2016 tax year, where the subject property is located. Applying the 1.0693 equalization factor to the subject's reduced assessment for the 2015 of \$131,653, as established by the board of review, results in an assessment of \$140,776. ( $\$131,653 \times 1.0693 = \$140,776$ ). The Board finds the subject's assessment for the 2016 tax year reflects an assessment of \$140,776 commensurate with the relevant provisions of 16-80 of the Property Tax Code. (35 ILCS 200/16-80).

The appellant also 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 no reduction in the subject's assessment is warranted.

The record contains eight comparable sales for the Board's consideration with one common comparable submitted by the parties. The Board gave less weight to comparables #1 and #2 submitted by the appellant. These comparables sold in 2014, which are dated in relation to the subject's January 1, 2016 assessment date to be considered indicative of market value. The Board finds the remaining six comparable sales are more similar when compared to the subject in location, land area, design, age, dwelling size, features and sold more proximate in time to the subject's assessment date. These comparables sold from April 2015 to October 2015 for prices ranging from \$410,000 to \$450,000 or from \$173.05 to \$205.20 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$424,536 or \$181.43 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering adjustments to the comparables for differences to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted on the grounds of overvaluation.

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.

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Chairman



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Member



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Member



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Member



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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: November 19, 2019



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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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