



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

APPELLANT: Kathleen Dutka
DOCKET NO.: 16-03117.001-R-1
PARCEL NO.: 16-15-210-024

The parties of record before the Property Tax Appeal Board are Kathleen Dutka, 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: \$3,591
IMPR.: \$56,739
TOTAL: \$60,330

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 single-family condominium unit of brick exterior and frame construction with 1,013 square feet of living area. The dwelling was constructed in 1986 and features central air conditioning. The property is located in the city of Highwood, Moraine Township, Lake County.

The taxpayer's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales located from .06 to .56 of a mile from the subject property. The comparables are described as single-family condominium units of brick exterior and frame construction ranging in size from 1,037 to 1,240 square feet of living area. The dwellings were constructed from 1980 to 1985. All of the comparables have central air conditioning. The comparables sold from April 2015 to May 2016 for prices ranging from \$110,000 to \$163,000 or from \$106.08 to \$133.61 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$42,204 to reflect a market value of approximately \$126,612 or \$124.99 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,330. The subject's assessment reflects a market value of \$181,936 or \$179.60 per square foot of living area including land, when applying the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

The board of review submitted information on four comparable sales located from .002 to .075 of a mile from the subject property. Board of review comparable #1 is the same as appellant's comparable #4. The comparables are improved with single-family condominium units of brick exterior and frame construction ranging in size between 1,013 and 1,240 square feet of living area. The dwellings were constructed in 1980 or 1986. All of the comparables have central air conditioning. The comparables sold from January 2014 to May 2016 for prices ranging from \$154,500 to \$193,750 or from \$124.60 to \$191.26 per square foot of living area. Based on this evidence, the board of review requested that the subject property's assessment be affirmed.

The board of review also submitted a copy of a listing sheet disclosing the subject property was purchased in June 2017 for a price of \$210,000.

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 Board finds the parties submitted nine suggested sale comparables for consideration. The Board gave less weight to board of review comparable #3 due to having a sale date of January 2014 which is 24 months removed from the subject's assessment date of January 2016 and therefore less indicative of market value.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #6 and board of review comparable sales #1 (appellant comparable #4), #2 and #4. The Board finds these comparables are most similar to the subject in location, dwelling size, age, design and features. These comparables sold for prices ranging between \$110,000 and \$193,750 or between \$106.08 and \$191.26 per square foot of living area. The subject's assessment reflects a market value of \$181,936 or \$179.60 per square foot of living area, which is within the range of the amounts established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, the subject's estimated market value as reflected by its assessment is supported. Additionally, the Board finds the subject's purchase in June 2017 for a price of \$210,000 undermines the appellant's overvaluation argument. Based on this record, the Board finds that 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(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



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: January 15, 2019



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

Kathleen Dutka, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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