



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

APPELLANT: Georgia Kivlehan
DOCKET NO.: 16-03276.001-R-1
PARCEL NO.: 13-11-300-555

The parties of record before the Property Tax Appeal Board are Georgia Kivlehan, 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: \$7,940
IMPR.: \$77,646
TOTAL: \$85,586

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 residential condominium unit of frame exterior construction with 1,777 square feet of living area. The condominium was constructed in 1990. Features of the unit include a slab foundation, central air conditioning, a fireplace, and a 420 square foot garage. The property has a 1,777 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that were located within 1.01 miles of the subject property. The comparables consist of two-story condominium units of frame exterior construction ranging in size from 1,272 to 1,777 square feet of living area. The condominiums were constructed from 1989 to 1994. Each comparable has a slab foundation, central air conditioning, one or two fireplaces and a garage ranging in size from 219 to 522 square feet of

building area. The comparables have sites ranging in size from 1,272 to 1,777 square feet of land area. The comparables sold from August 2014 to July 2015 for prices ranging from \$163,000 to \$232,500 or from \$120.67 to \$130.84 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,586. The subject's assessment reflects a market value of \$258,100 or \$145.24 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.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, one of which was utilized by the appellant, that were located from .649 to .975 of a mile from the subject property.¹ The comparables were improved with two-story residential condominium units of frame exterior construction that contain 1,717 or 1,777 square feet of living area. The condominiums were constructed from 1987 to 1992. Each comparable has a slab foundation, central air conditioning, a fireplace and a 420 or 441 square foot garage. The comparables have land areas of 1,717 or 1,777 square feet in size. These properties sold in July 2015 or August 2015 for prices ranging from \$232,500 to \$365,000 or from \$130.84 to \$212.58 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted five comparable sales, one of which was utilized by both parties, for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #2 as their sales in May and June 2014 are dated and less indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the board of review comparables, which includes the parties common comparable. These comparables are most similar in size, design, age and/or features. These most similar comparables sold in July 2015 or August 2015 for prices ranging from \$232,500 to \$365,000 or from \$130.84 to \$212.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$258,100 or \$145.24 per square foot of living area, including land, which falls between the range established by the best comparable sales in this record. Based on this evidence the Board finds no reduction in the subject's assessment is justified.

¹ The board of review comparable #1 and the appellant's comparable #3 appear to depict the same property.

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: February 13, 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

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