



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

APPELLANT: Alice Nettles  
DOCKET NO.: 16-03290.001-R-1  
PARCEL NO.: 06-07-105-010

The parties of record before the Property Tax Appeal Board are Alice Nettles, 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:** \$15,722  
**IMPR.:** \$59,688  
**TOTAL:** \$75,410

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 1.5-story dwelling of frame exterior construction with 2,060 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning and an 864 square foot garage. The property has a 47,431 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties. The comparables were located from approximately .04 of a mile to 1.59 miles from the subject property with two comparables being in a different neighborhood code. The comparables consist of 1-story or 2-story dwellings of frame exterior construction ranging in size from 1,976 or 2,372 square feet of living area. The dwellings were constructed from 1975 to 1998. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 660

square feet of building area. The comparables have sites ranging in size from 6,098 or 40,494 square feet of land area. The comparables sold from July 2014 to July 2016 for prices ranging from \$166,000 to \$200,000 or from \$81.96 to \$84.32 per square foot of living area, including land. Based on the comparable sales 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 \$75,410. The subject's assessment reflects a market value of \$227,413 or \$110.39 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 response to the appellant's evidence, the board of review submitted a grid analysis of the appellants comparables. The board of review argued that the appellant's comparables #1 is older than the subject and appellant's comparables #2 and #3 have significantly smaller lots when compared to the subject. The board of review grid analysis and property record card evidence indicates the appellant's comparable #3 sold in February and July 2016 for prices of \$166,000 and \$279,000 respectively.

In support of its contention of the correct assessment, the board of review submitted information on eight comparable properties that were located from .207 of a mile to 1.18 miles from the subject property. The comparables were improved with a 1-story, a 1.5-story or a 2-story dwelling of brick or frame exterior construction that range in size from 1,392 to 2,881 square feet of living area. The dwellings were constructed from 1955 to 1996. Each comparable has a full or partial basement, two of which have finished areas and central air conditioning. Seven of the comparables have one or two fireplaces and each comparable has a garage ranging in size from 596 to 1,334 square feet of building area. The comparables have sites ranging in size from 38,921 to 66,324 square feet of land area. These properties sold from May 2014 to July 2015 for \$175,000 to \$340,000 or from \$101.25 to \$136.25 per square foot of living area, including land. Based on the comparable sales 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 11 suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 along with the board of review comparables #1 and #7 due to their older ages. Furthermore, board of review comparables #1 and #7 along with appellant's comparable #3 are also dissimilar in design when compared to the subject. The Board gave less weight to the appellant's comparable #2 along with the board of review

comparables #2, #3, #5 and #8 as their May to September 2014 sales are somewhat dated and therefore 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 comparable sales #4 and #6. These comparables sold in June or July 2015 for prices of \$291,500 and \$328,500 or \$101.25 and \$117.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$227,413 or for \$110.39 per square foot of living area, including land, which is considerably less than the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and no reduction is warranted.

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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