



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

APPELLANT: Patricia Weiss
DOCKET NO.: 16-03306.001-R-1
PARCEL NO.: 06-13-303-014

The parties of record before the Property Tax Appeal Board are Patricia Weiss, 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: \$63,011
IMPR.: \$84,760
TOTAL: \$147,771

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 one-story dwelling of frame exterior construction with 2,650 square feet of living area. The dwelling was constructed in 1964. Features of the home include a part slab, part crawl-space foundation, central air conditioning, a fireplace and a 576 square foot garage. The property has a 33,075 square foot site on a waterfront and is located in Grayslake, Avon 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 sales, along with a copy of the Multiple Listing Service (MLS) listing sheet for each comparable. These comparables were located from approximately 2.30 to 2.44 miles from the subject property on a waterfront. The comparables consist of a two-story and two one-story dwellings of brick exterior construction ranging in size from 1,648 to 3,257 square feet of living area. The dwellings were constructed from 1953 to

1961. Each comparable has a finished basement, one of which is a walk out.¹ Each comparable has central air conditioning and one to three fireplaces. The comparables each have a garage ranging in size from 596 to 2,296 square feet of building area. The comparables have sites ranging in size from 15,682 to 65,702 square feet of land area. The comparables sold from December 2014 to July 2016 for prices ranging from \$240,000 to \$510,000 or from \$145.63 to \$182.01 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 \$147,771. The subject's assessment reflects a market value of \$445,630 or \$168.16 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 seven comparable sales, one of which was utilized by the appellant, along with a copy of the Multiple Listing Service (MLS) listing sheet for each comparable.² These comparables were located from approximately .564 of a mile to 2.71 miles from the subject property on a waterfront. The comparables consist of a one-story, a tri-level and five two-story dwellings of brick or frame exterior construction ranging in size from 2,116 to 3,257 square feet of living area. The dwellings were constructed from 1881 to 2000. Five of the comparables have basements, four of which have finished area. Each comparable has central air conditioning and six comparables have either one or three fireplaces. The comparables each have a garage ranging in size from 399 to 2,296 square feet of building area. The comparables have sites ranging in size from 11,761 to 40,600 square feet of land area. The comparables sold from October 2015 to September 2017 for prices ranging from \$380,000 to \$600,000 or from \$146.95 to \$208.19 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 Board finds neither party submitted comparable sales truly similar to the subject. The Board gave less weight to the appellant's comparable #1 and the board of review comparable #5 as their sales in December 2014 and September 2017 are too distant in time and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The board

¹ The appellant provided a Multiple Listing Service (MLS) listing sheet for comparable #2 that described the dwelling as having a walk-out basement with finished area.

² The board of review comparable #7 and the appellant's comparable #2 are the same property.

also gave less weight to the board of review comparables #1, #2, #3, #4 and #6 due to their dissimilar ages when compared to the subject. After considering the sales of the appellant's comparables #2, which is also board of comparable #7 and #3, the Board finds these two comparables sold in June 2016 or July 2016 for prices of \$340,000 and \$510,000 or for \$156.59 and \$182.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$445,630 or \$168.16 per square foot of living area, including land, which is within the range established by 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. Based on this evidence the Board finds no reduction in the subject's assessment 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



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Patricia Weiss, 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
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085