



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

APPELLANT: Brenda Blackmon
DOCKET NO.: 16-03512.001-R-1
PARCEL NO.: 04-17-427-007

The parties of record before the Property Tax Appeal Board are Brenda Blackmon, 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: \$3,622
IMPR.: \$23,511
TOTAL: \$27,133

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 tri-level dwelling of frame exterior construction with 945 square feet of above grade living area. The dwelling was constructed in 1990. Features of the home include a partial unfinished basement and a finished lower level. The property has a 7,472 square foot site and is located within Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales located within .84 of a mile of the subject property. The appellant also submitted a Multiple Listing Service (MLS) sheet for appellant's comparable #3. The comparables are described as tri-level or split-level dwellings of frame exterior construction ranging in size from 960 to 1,128 square feet of above grade living area. The dwellings were constructed from 1979 to 2001. One comparable has an unfinished basement; six comparables have central air conditioning; and six comparables have a garage

ranging in size from 440 to 576 square feet of building area. Each comparable has a finished lower level. The comparables have sites ranging in size from 5,577 to 15,606 square feet of land area. The comparables sold from February 2015 to June 2016 for prices ranging from \$38,500 to \$95,000 or from \$38.35 to \$84.22 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,133. The subject's assessment reflects a market value of \$81,824 or \$86.59 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 the subject's assessment, the board of review submitted information on four comparable sales located within .523 of a mile of the subject property. The board of review comparable #4 is the same property as appellant's comparable #7. The comparables are improved with tri-level dwellings of frame exterior construction ranging in size from 968 to 1,080 square feet of above grade living area. The dwellings were constructed from 1987 to 1994. One comparable has a basement with finished area. Each comparable has a finished lower level, central air conditioning and a garage with either 480 or 576 square feet of building area. The comparables have sites ranging in size from 5,720 to 16,825 square feet of land area. The comparables sold from January to October 2016 for prices ranging from \$80,000 to \$153,500 or from \$76.34 to \$142.13 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 twelve comparable sales for consideration which includes one common comparable. The Board gave less weight to the appellant's comparables #4, #5, #6 and #8 due to their dissimilar split-level style dwellings when compared to the subject's tri-level style dwelling. In addition, two of these comparables have dissimilar ages and one has a considerably larger lot size when compared to the subject. The Board also gave less weight to the appellant's comparable #3 because of its condition at the time of sale. According to the MLS listing sheet submitted by the appellant, this property needed repairs and was being sold "as is". Lastly, the board of review comparable #2 was given reduced weight by the Board for its considerably larger lot size when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables which includes the one common comparable submitted by both parties. These six comparables are more similar to the subject in location, age, dwelling size, design and most features. These properties sold from August 2015 to October 2016 for prices ranging from \$38,500 to \$129,900

or from \$38.35 to \$129.38 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$81,824 or \$86.59 per square foot of living area, including land, which falls within the range established by the most similar comparable sales contained in the record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified.

Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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: August 20, 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

Brenda Blackmon, 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