



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

APPELLANT: Mary Brady
DOCKET NO.: 16-03523.001-R-1
PARCEL NO.: 04-20-227-046

The parties of record before the Property Tax Appeal Board are Mary Brady, 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: \$4,082
IMPR.: \$31,197
TOTAL: \$35,279

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 1,324 square feet of above grade living area. The dwelling was constructed in 1998. Features of the home include central air conditioning and a finished lower level. The property has an 8,841 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 three comparable sales located within .69 of a mile of the subject property. The comparables are described as tri-level dwellings of frame exterior construction ranging in size from 1,004 to 1,188 square feet of above grade living area. The dwellings were constructed from 1990 to 1994. Each comparable has a finished lower level, one comparable has central air conditioning and two comparables have a garage with either 440 or 576 square feet of building area. One comparable has a partial unfinished basement. The

comparables have sites ranging in size from 5,640 to 7,628 square feet of land area. The comparables sold in May or September 2015 for prices ranging from \$38,500 to \$55,100 or from \$38.35 to \$49.91 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 \$35,279. The subject's assessment reflects a market value of \$106,390 or \$80.36 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 .694 of a mile of the subject property. The comparables are improved with tri-level dwellings of frame exterior construction ranging in size from 1,128 to 1,492 square feet of above grade living area. The dwellings were constructed from 1993 to 2004. Two comparables have an unfinished basement. Each comparable has a finished lower level and central air conditioning. One comparable has a garage with 616 square feet of building area. The comparables have sites ranging in size from 6,815 to 21,781 square feet of land area. The comparables sold from August 2015 to October 2016 for prices ranging from \$95,000 to \$150,000 or from \$84.22 to \$113.64 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 seven comparable sales for consideration. The Board gave less weight to the appellant's comparable #1 based on its smaller dwelling size when compared to the subject. The Board also gave less weight to appellant's comparable #3 along with board of review comparables #2 and #3 for their superior basements when compared to the subject. In addition, the board of review comparable #3 has a considerably larger lot size than the subject's lot size.

The Board finds the best evidence of market value to be appellant's comparable #2 and board of review comparables #1 and #4. These three comparables are most similar to the subject in location, dwelling size, design and most features. These properties sold from May 2015 to October 2016 for prices ranging from \$53,500 to \$124,900 or from \$45.03 to \$103.74 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$106,390 or \$80.36 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

Mary Brady, 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