



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

APPELLANT: Carol Harczak
DOCKET NO.: 16-03534.001-R-1
PARCEL NO.: 04-09-225-028

The parties of record before the Property Tax Appeal Board are Carol Harczak, 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: \$6,529
IMPR.: \$39,420
TOTAL: \$45,949

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 1,152 square feet of above grade living area. The dwelling was constructed in 1986. Features of the home include central air conditioning, a finished lower level and a 432 square foot garage. The property has a 9,310 square foot site and is located within Winthrop Harbor, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .76 of a mile of the subject property. The comparables are described a one-story dwelling, two, split level dwellings and two, tri-level dwellings of frame exterior construction ranging in size from 1,116 to 1,328 square feet of above grade living area. The dwellings were constructed from 1962 to 1993.

Each comparable has a finished lower level; two comparables have a partial unfinished basement; three comparables have central air conditioning; one comparable has a fireplace and two comparables have a garage with either 576 or 624 square feet of building area. The comparables have sites ranging in size from 7,807 to 11,290 square feet of land area. The comparables sold from March to December 2015 for prices ranging from \$119,500 to \$152,000 or from \$101.66 to \$124.18 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 \$45,949. The subject's assessment reflects a market value of \$138,568 or \$120.28 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 argued that three of comparables submitted by the appellant were dissimilar bi-level dwellings when compared to the subject's tri-level dwelling.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .707 of a mile of the subject property. The board of review comparable #1 is the same property as appellant's comparable #4. The three comparables are described as tri-level dwellings of frame exterior construction ranging in size from 1,100 to 1,264 square feet of above grade living area. The dwellings were constructed from 1976 to 1993. Each comparable has a finished lower level. Two comparables have central air conditioning; one comparable has a fireplace; one comparable has a partial unfinished basement and two comparables have a garage with either 576 or 624 square feet of building area with one having an additional 720 square foot garage. The comparables have sites ranging in size from 7,992 to 43,995 square feet of land area. The comparables sold from September 2015 to March 2016 for prices ranging from \$139,000 to \$158,000 or from \$109.97 to \$135.86 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 which includes the parties' common comparable. The Board gave less weight to the appellant's comparables #1 through #3 and #5 because one comparable is considerably older in age and three comparables have dissimilar designs when compared to the subject. The Board also gave less weight to the board of review comparable #3 for its considerably larger land size when compared to the subject.

The Board finds the best evidence of market value to be the parties common comparable along with the board of review comparable #2. These two comparables are most similar to the subject in dwelling size, design, land size and most features. These properties sold in September and December 2015 for prices of \$139,000 and \$158,000 or \$109.97 and \$135.86 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$138,568 or \$120.28 per square foot of living area, including land, which is well supported 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: September 17, 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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