



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

APPELLANT: Alison Kailer
DOCKET NO.: 16-03541.001-R-1
PARCEL NO.: 02-26-304-012

The parties of record before the Property Tax Appeal Board are Alison Kailer, 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: \$14,411
IMPR.: \$61,467
TOTAL: \$75,878

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 part one-story and a part two-story dwelling of frame exterior construction with 1,860 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning and a 441 square foot garage. The property has a 9,148 square foot site and is located within Lindenhurst, 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 sales located within .27 of a mile of the subject property. The comparables are described as two-story dwellings of frame exterior construction ranging in size from 1,714 to 2,026 square feet of living area. The dwellings were constructed from 1996 to 1999. The comparables each have a basement, with two having

finished area.¹ Additional features of each comparable include central air conditioning and a garage ranging in size from 400 to 659 square feet of building area. The comparables have sites ranging in size from 9,148 to 12,197 square feet of land area. The comparables sold from June 2015 to July 2016 for prices ranging from \$199,000 to \$228,500 or from \$103.43 to \$116.69 per square foot of living area, including land.

In further support of this argument, the appellant submitted an appraisal of the subject property prepared by Mark S. Ovington, a State of Illinois certified residential real estate appraiser. The appraiser developed the sales comparison approach to value using three comparable sales in arriving at an estimated value of \$211,000 as of November 15, 2014. Based on the foregoing 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 \$75,878. The subject's assessment reflects a market value of \$228,824 or \$123.02 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 .266 of a mile from the subject property. The comparables are described as two-story dwellings of frame exterior construction ranging in size from 1,686 to 2,026 square feet of living area. The dwellings were constructed in 1995 or 1996. The comparables each have a basement, with two having finished area. Additional features of each comparable include central air conditioning and a garage ranging in size from 440 to 669 square feet of building area. Two comparables have a fireplace. The comparables have sites ranging in size from 10,890 to 12,632 square feet of land area. The comparables sold from October 2015 to December 2016 for prices ranging from \$218,000 to \$243,000 or from \$112.78 to \$130.65 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.

As initial matter, the Board gave little weight to the appraisal submitted by the appellant based on the value conclusion dated November 15, 2014 which was over one year prior to the subject's assessment date. Furthermore, the 2014 sales utilized in the appraisal are also dated and less likely to be reflective of market value as of the subject's assessment date.

¹ The appellant submitted a Multiple Listing Service (MLS) sheet for appellant's comparable #3 that depicts a finished basement.

The Board finds the parties submitted seven comparable sales for consideration. The Board finds all seven comparables have varying degrees of similarity to the subject in location, age, dwelling size, land size and most features. These properties sold from June 2015 to December 2016 for prices ranging from \$199,000 to \$243,000 or from \$103.43 to \$130.65 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$228,824 or \$123.02 per square foot of living area, including land, which falls within the range established by the 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 supported. Based on this record, the Board finds the appellant failed to 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

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

APPELLANT

Alison Kailer, 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