



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

APPELLANT:     Therese Diesner  
DOCKET NO.:    16-03576.001-R-1  
PARCEL NO.:     04-09-209-005

The parties of record before the Property Tax Appeal Board are Therese Diesner, 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:**       \$8,649  
**IMPR:**       \$57,798  
**TOTAL:**      \$66,447

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 1,608 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full unfinished basement, central air conditioning, a fireplace, a 576 square foot attached garage and a 576 square foot detached garage. The property has a 15,020 square foot site and is located in 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 four comparable sales located between .19 to .47 of a mile from the subject property and in the same neighborhood code as the subject as defined by the local assessor. The comparables consist of a one and one-half-story and three, one-story dwellings of frame or brick exterior construction ranging in size from 1,334 to 1,517 square feet of living area. The dwellings were constructed from 1973 to 1989. The comparables feature full

or partial unfinished basements and garages ranging in size from 462 to 624 square feet of building area. In addition, three comparables have central air conditioning and three comparables have fireplaces. The comparables have sites ranging in size from 9,018 to 26,230 square feet of land area. The comparables sold from March 2015 to February 2016 for prices ranging from \$125,000 to \$156,000 or from \$84.01 to \$116.94 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 \$66,447. The subject's assessment reflects a market value of \$200,383 or \$124.62 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 three comparable sales located between approximately .61 of a mile to 1.12 miles from the subject property and in the same neighborhood code as the subject as defined by the local assessor. The comparables contain one-story dwellings of frame exterior construction ranging in size from 1,440 to 1,839 square feet of living area.<sup>1</sup> The dwellings were constructed in either 1987 or 2000. The comparables each have a full unfinished basement, a fireplace and a garage containing either 440 or 576 square feet of building area. Additionally, three comparables have central air conditioning. The comparables have sites ranging in size from 17,230 to 29,886 square feet of land area. The comparables sold from July 2014 to January 2016 for prices ranging from \$209,000 to \$221,600 or from \$120.50 to \$145.14 per square foot of living area, including land. Based on this 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 parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #2 due to its dissimilar one and one-half-story design which is unlike the subject, along with comparables #3 and #4 due to their older dwelling ages when compared to the subject. The Board also gave reduced weight to board of review comparable #2 as its sale in 2014 is dated and less likely to be indicative of the subject's market

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<sup>1</sup> The board of review grid analysis depicts comparable #3 as having 1,728 square feet of living area, a partial unfinished basement and a 590 square foot garage which differs from the 1,839 square feet of living area, a full unfinished basement and a 576 square foot garage as shown on the property record card evidence. The Board finds the best evidence was the subject's property record card submitted by the board of review that had a schematic diagram, measurements and calculations of the dwelling's size and features.

value as of the January 1, 2016 assessment date. In addition, the board gave less weight to board of review comparable #2 due to its larger land area when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and comparable #3 submitted by the board of review. These comparables are more similar in land area, dwelling size, design, age and some features. These comparables sold in January and February 2016 for prices of \$125,000 and \$221,600 or for \$101.50 and \$120.50 per square foot of living area, including land. The Board recognizes that the subject is superior to the comparables in age and features such as central air conditioning and the additional garage. The subject's assessment reflects a market value of \$200,383 or \$124.62, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparables for differences, 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 did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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.

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Chairman





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Member

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Member





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Member

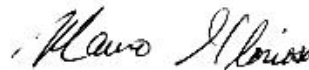
\_\_\_\_\_  
Member

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



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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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COUNTY

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