



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

APPELLANT: Renee Hill
DOCKET NO.: 16-03586.001-R-1
PARCEL NO.: 04-08-100-048

The parties of record before the Property Tax Appeal Board are Renee Hill, 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: \$17,100
IMPR.: \$67,533
TOTAL: \$84,633

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 1,876 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a 480 square foot garage and three pole building with a total of 2,160 square feet of building area. The property has a 104,007 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 six comparable sales located between .65 of a mile and 1.88 miles from the subject property. The comparables consist of one-story dwellings of frame or brick exterior construction ranging in size from 1,724 to 2,096 square feet of living area. The dwellings were constructed from 1971 to 2007. The comparables each have an unfinished basement, central air conditioning and a garage ranging in size from 440 to 625 square feet of

building area. In addition, five comparables have one or two fireplaces. The comparables have sites ranging in size from 12,750 to 43,560 square feet of land area. The comparables sold from December 2014 to February 2016 for prices ranging from \$161,500 to \$215,000 or from \$83.46 to \$120.04 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 \$84,633. The subject's assessment reflects a market value of \$255,226 or \$136.05 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 four comparable sales located between .33 and .84 of a mile from the subject property. The comparables contain one-story dwellings of frame exterior construction ranging in size from 1,613 to 2,002 square feet of living area. The dwellings were constructed in 2005 and 2007. The comparables each have an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 720 to 762 square feet of building area. The comparables have sites that contain either 12,750 or 14,906 square feet of land area. The comparables sold from July 2014 to April 2017 for prices ranging from \$205,000 to \$277,000 or from \$125.69 to \$138.36 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 ten comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences in land area and the fact that none of the comparables feature pole buildings like the subject. The Board gave less weight to the appellant's comparables #1 and #3 through #6 due to their dissimilar dwelling ages and/or less proximate locations to the subject property. The Board also gave reduced weight to comparables #2 and #3 submitted by the board of review as their sale dates are less proximate in time to the lien date at issue and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable sale #2 and comparables #1 and #4 submitted by the board of review. Despite that these comparables have significantly smaller land areas and lack pole building features, these homes are more similar in location, dwelling size, design and age. These comparables sold from July 2015 to June 2106 for prices ranging from \$161,500 to \$277,000 or from \$93.68 to \$138.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$255,226 or \$136.05,

including land, which falls within the range established 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 well 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.

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

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