



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

APPELLANT: Deann Baseley  
DOCKET NO.: 16-03598.001-R-1  
PARCEL NO.: 04-20-216-003

The parties of record before the Property Tax Appeal Board are Deann Baseley, 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:** \$3,465  
**IMPR.:** \$22,996  
**TOTAL:** \$26,461

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 wood siding exterior finish and frame construction with 1,102 square feet of living area. The dwelling was constructed in 1960. Features of the home include a full unfinished basement, central air conditioning, and a 396 square foot detached garage. The property has a 7,150 square foot site and is located in the city of Zion, Zion Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located from .31 to 1.42 miles from the subject property. The comparables are described as one-story dwellings of wood or aluminum siding finish exterior and frame construction that ranged in size from 1,024 to 1,087 square feet of living area. The dwellings were constructed between 1922 and 1966. Features of the comparables include full unfinished basements, and detached garages that range from 360 to 528 square feet of building area. Two comparables feature central air conditioning. The comparables have sites ranging in size from 6,909 to 8,750 square feet of land area. The

comparables sold from June 2015 to March 2016 for prices ranging from \$37,000 to \$70,000 or from \$35.44 to \$68.36 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$19,066.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,461. The subject's assessment reflects a market value of \$79,798 or \$72.41 per square foot of living area including land, when applying the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

The board of review submitted information on seven comparable sales located from .085 to .827 of a mile from the subject property. The comparables are improved with one-story dwellings of wood or brick exterior finish and frame construction that range in size from 984 to 1,236 square feet of living area. The dwellings were constructed from 1951 to 1965. Features of the comparables include full unfinished basements and four comparables feature central air conditioning. Five comparables feature attached or detached garages that range in size from 288 to 528 square feet of building area. The comparables have sites ranging in size from 6,960 to 17,400 square feet of land area. The comparables sold from February 2015 to June 2016 for prices ranging from \$96,000 to \$125,000 or from \$86.54 to \$114.84 per square foot of living area including land. Based on this evidence, the board of review requested that the subject property's assessment be affirmed.

### **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 11 suggested sale comparables for consideration. The Board gave less weight to the appellant's comparables #1 and #3 due to their ages being significantly older compared to the subject. The Board gave less weight to the board of review comparable #1, #2, #4 and #5 due to not having either a garage or central air conditioning, unlike the subject. The Board gave less weight to the board of review comparable #7 due to its site being much larger than the subject's.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with the board of review's comparable sales #3 and #5. The Board finds these comparables are most similar to the subject in location, site size, dwelling size, age, design and features. These comparables sold for prices ranging from \$37,000 to \$107,000 or from \$35.44 to \$95.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$79,798 or \$72.41 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering 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

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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: January 15, 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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