



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

APPELLANT: Mary Brady  
DOCKET NO.: 16-03599.001-R-1  
PARCEL NO.: 04-20-212-005

The parties of record before the Property Tax Appeal Board are Mary Brady, 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 **A Reduction** 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:** \$3,396  
**IMPR.:** \$15,742  
**TOTAL:** \$19,138

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 residential dwelling of wood siding exterior finish and frame construction with 1,044 square feet of living area. The dwelling was constructed in 1963. Features of the home include a full unfinished basement, a fireplace and a 440 square foot detached garage. The property has a 7,007 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 12 comparable sales located from .08 to .77 of a mile from the subject property. Four of the appellant's comparable were also used by the board of review. The comparables are described as one-story dwellings of wood, aluminum or log veneer siding exterior construction that range in size from 904 to 1,118 square feet of living area. The dwellings were constructed between 1956 and 1965. Each of the comparables features a full

unfinished basement, seven comparables have central air conditioning, three comparables have a fireplace and ten comparables have a detached garage that range in size from 392 to 572 square feet of building area. The comparables have sites ranging in size from 6,960 to 13,399 square feet of land area. The comparables sold from March 2015 to January 2016 for prices ranging from \$35,750 to \$107,000 or from \$34.24 to \$97.56 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$19,138.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,786. The subject's assessment reflects a market value of \$77,762 or \$74.49 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 6 comparable sales located from .058 to .774 of a mile from the subject property. Four of the board of review comparables were also used by the appellant. The comparables are improved with one-story dwellings of wood siding exterior finish and frame construction that range in size from 984 to 1,118 square feet of living area. The dwellings were constructed between 1959 and 1977. The comparables feature full unfinished basements, three comparables have central air conditioning, one comparable has a fireplace and three comparables have a detached garage that range in size from 392 to 528 square feet of building area. The comparables have sites ranging in size from 6,815 to 7,547 square feet of land area. The comparables sold from November 2015 to July 2016 for prices ranging from \$90,000 to \$119,888 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted fourteen suggested sale comparables for consideration with four common properties submitted by both parties. The Board gave less weight to the appellant's comparable #1/board of review comparable #5, appellant's comparable #11 and board of review comparables #3 and #1 due to not having a garage, unlike the subject. The Board gave less weight to appellant's comparables #3, #4, #5, #6/board of review comparable #6, appellant's comparable #9/board of review comparable #4 and appellant's comparable #12 due to these properties having central air conditioning, unlike the subject. The Board gave less weight to appellant's comparable #2/board of review comparable #2 due to substantial renovations and upgrades made to this property between January 2016 sale date and June 2016 sale date according to the property record card, which makes both extreme conditions of this

comparable unlike the subject. The Board also gave less weight to appellant's comparable #7 due to its substantially larger lot size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables sales #8 and #10. 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 of \$49,000 and \$54,600 or \$46.05 and \$53.32, respectively, per square foot of living area, including land. The subject's assessment reflects a market value of \$77,762 or \$74.49 per square foot of living area, including land, which is higher than 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 not supported. Based on this record, the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a 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: 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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