



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

APPELLANT: Mary Brady  
DOCKET NO.: 16-03602.001-R-1  
PARCEL NO.: 04-21-115-001

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 **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:** \$3,962  
**IMPR.:** \$17,969  
**TOTAL:** \$21,931

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 single-family dwelling of frame exterior construction with 912 square feet of living area. The dwelling was constructed in 1961. Features of the home include a full unfinished basement and a 336 square foot attached garage. The property has an 8,350 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 nine comparable sales located from .07 to .81 of a mile from the subject property. The comparables are described as one-story dwellings of aluminum, wood, or log veneer exterior finish and frame construction that ranged in size from 904 to 984 square feet of living area. The dwellings were constructed between 1931 and 1973. Features of the comparables include full or partial unfinished basements; four comparables feature central air conditioning; two comparables feature a fireplace, and five comparables feature detached garages that range from 440 to 572 square feet of building area. The comparables have sites

ranging in size from 5,577 to 13,399 square feet of land area. Seven comparables were identified as being “unqualified” sales. The comparables sold from February 2015 to July 2016 for prices ranging from \$19,000 to \$96,000 or from \$19.59 to \$97.56 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$12,159.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,931. The subject's assessment reflects a market value of \$66,137 or \$72.52 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 three comparable sales located from .549 to .793 of a mile from the subject property. The comparables are improved with one-story single-family dwellings of wood or aluminum siding and frame exterior finish and frame construction that range in size from 900 to 1,040 square feet of living area. The dwellings were constructed between 1961 and 1969. One comparable features a full unfinished basement with 1,040 square feet of building area; two comparables feature central air conditioning; one comparable features a fireplace and two comparables feature detached garages of 392 and 528 square feet of building area. The comparables have sites of either 5,720 or 7,150 square feet of land area. The comparables sold from April 2015 to March 2016 for prices ranging from \$67,000 to \$90,000 or from \$71.58 to \$86.54 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 12 suggested sale comparables for consideration. As noted above, seven of the appellant's comparables were identified as being “unqualified” sales which calls into question their fair market value. For this reason, the Board gave less weight to appellant's comparables #1, #3, #4, #5, #6, #8 and #9. The Board gave less weight to appellant's comparables #1, #3 and #7 due to being significantly older in age when compared to the subject. The Board gave less weight to appellant's comparable #6 due to having log veneer siding, unlike the subject. The Board gave less weight to board of review's comparable #1 and #3 based on lacking a basement, unlike the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sale #2. The Board finds these comparables are most similar to the

subject in location, site size, dwelling size, age, design and features.<sup>1</sup> The comparables are also identified as “qualified” which is more indicative of fair market value. These two comparables sold for prices of \$90,000 and \$96,000 or \$86.54 and \$97.56, respectively, per square foot of living area, including land. The subject's assessment reflects a market value of \$66,137 or \$72.52 per square foot of living area, including land, which is lower than the amounts 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 that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, the subject’s estimated market value as reflected by its assessment is supported. Based on this record, the Board finds that a reduction in the subject's assessment is not justified.

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<sup>1</sup> The Board notes that the board of review comparable #2 lacks a garage, unlike the subject. However, its sale amount as well as its sale price per square foot of living area are nevertheless both higher than that of the subject and it is designated as a “qualified” sale which is more indicative of fair market value.

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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