



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

APPELLANT: Deann Baseley
DOCKET NO.: 16-03603.001-R-1
PARCEL NO.: 04-21-114-002

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: \$4,441
IMPR.: \$21,827
TOTAL: \$26,268

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 is improved with a one-story dwelling of wood siding exterior construction containing 1,014 square feet of living area. The dwelling was constructed in 1965. Features of the home include a full unfinished basement and a detached garage with 528 square feet of building area. The property has a 10,635 square foot site and is located in Zion Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located between .14 and .95 of a mile from the subject. The comparables are improved with one-story dwellings of wood or aluminum siding exterior construction that range in size from 1,024 to 1,158 square feet of living area. The dwellings were constructed from 1911 to 1966. Each comparable features a full or partial unfinished basement and a detached garage that ranges in size from 360 to 600 square feet of building area. Three comparables feature central air conditioning. The comparables have sites ranging in size from 6,909 to 17,227 square feet of land area. Each of the comparables sold from

June 2015 to March 2016 for prices ranging from \$37,000 to \$89,900 or from \$35.44 to \$77.63 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$23,134 which would reflect a market value of \$69,765 or \$68.80 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$26,268. The subject's assessment reflects a market value of \$79,216 or \$78.12 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.

In support of its contention of the correct assessment, the board of review presented information on three comparable sales. The comparables are improved with one-story single-family dwellings of wood siding exterior construction that have either 1,040 or 1,120 square feet of living area. The dwellings were constructed from 1965 to 1978. Each property has the same neighborhood code as the subject property. Features of the dwellings include a full unfinished basement; two dwellings feature central air conditioning and a detached garage of either 392 or 480 square feet of building area. The comparables have sites ranging in size from 6,006 to 7,590 square feet of land area and sold from September 2014 to March 2016 for prices ranging from \$86,000 to \$95,000 or from \$76.79 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 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 parties presented sales data for eight suggested sale comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1, #2, and #4 based upon significantly older ages compared to the subject. The Board gave less weight to board of review comparable #1 due to it being significantly newer when compared to the subject. The Board also gave less weight to board of review comparable #2 based on the sale occurring in September 2014 which is dated and less indicative of market value as of the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value to be appellant's sale comparables #3 and #5 as well as board of review comparable #3 as these dwellings are most similar to the subject in design, dwelling size, foundation type, and most features. These comparables sold between June 2015 and March 2016 for prices ranging from \$37,000 to \$90,000 or from \$35.44 to \$86.54 per square foot of living area, including land. The subject's assessment reflects a market value of

\$79,216 or \$78.12 per square foot of living area, including land, which is within the range established by the most similar comparables in the record. Based on this record and after making adjustments for differences in some features, the 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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