



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

APPELLANT: Mary Brady
DOCKET NO.: 16-03604.001-R-1
PARCEL NO.: 04-21-116-004

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: \$3,732
IMPR.: \$33,814
TOTAL: \$37,546

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 split-level dwelling of vinyl siding exterior construction with 1,310 square feet of living area. The dwelling was constructed in 2005. Features of the home include central air conditioning and a 528 square foot attached garage. The property has a 7,700 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 five comparable sales located from .29 to .93 of a mile from the subject property. The comparables are described as split-level or tri-level dwellings of vinyl or aluminum siding exterior construction that ranged in size from 1,232 to 1,352 square feet of living area. The dwellings were constructed from 1998 to 2006. Features of the comparables include central air conditioning. Three comparables feature attached or detached garages that range from 484 to 750 square feet of building area. The comparables have sites ranging in size from 7,250 to 12,419 square feet of land area. The comparables sold from January 2014 to February 2016 for prices ranging from \$66,200 to \$130,000 or from \$53.73 to \$99.39 per square

foot of living area including land. Four of the comparables were identified as being “unqualified”. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$32,747.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,546. The subject's assessment reflects a market value of \$113,227 or \$86.43 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 .662 to .956 of a mile from the subject property. The comparables are improved with split-level dwellings of vinyl or wood siding exterior construction that range in size from 978 to 1,256 square feet of living area. The dwellings were constructed from 1976 to 2002. Features of the comparables include central air conditioning and attached or detached garages that have either 456 or 576 square feet of building area; two comparables feature a fireplace. The comparables have sites ranging in size from 7,723 to 16,042 square feet of land area. The comparables sold from April 2015 to May 2016 for prices ranging from \$135,900 to \$164,900 or from \$111.46 to \$168.61 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 8 suggested sale comparables for consideration. The Board gave less weight to the appellant's comparables #2 and #4 based on the sales occurring in January and August of 2014, respectively, which is dated and less indicative of market value as of the subject's January 1, 2016 assessment date. The Board gave less weight to the appellant's comparables #1 and #3 based on being tri-level designs, unlike the subject. The Board gave less weight to the board of review's comparable #3 due to its considerably larger site size as well as having a gazebo and a two-tier deck which is superior to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #5, and the board of review comparable sale #1 and #2. The Board finds these comparables are most similar to the subject in location, site size, dwelling size, age, design and features. These properties also sold most proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$110,000 to \$164,900 or from \$81.36 to \$168.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$113,227 or \$86.43 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 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

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mary Brady, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085