



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

APPELLANT: Mary Brady
DOCKET NO.: 16-03620.001-R-1
PARCEL NO.: 04-29-201-035

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: \$4,416
IMPR.: \$23,739
TOTAL: \$28,155

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 frame exterior construction with 1,288 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement and a 440 square foot garage. The property has a 14,300 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located between .10 of a mile and 1.22 miles from the subject property. The comparables were described as one-story dwellings of frame exterior construction ranging in size from 1,176 to 1,472 square feet of living area. The dwellings were constructed from 1989 to 1996. The comparables each have an unfinished basement. In addition, three comparables have central air conditioning, one comparable has a fireplace and three comparables have a garage containing either 484 or 672 square feet of

building area. The comparables have sites ranging in size from 6,144 to 21,780 square feet of land area. Four of the comparables sold from March to November 2015 for prices ranging from \$31,000 to \$80,000 or from \$21.06 to \$68.03 per square foot of living area, including land. The appellant's grid analysis reported comparable #2 having sold for \$38,500 but failed to disclose the sale date. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,198. The subject's assessment reflects a market value of \$100,115 or \$77.73 per square foot of living area, land included, when using 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 submitted information on six comparable sales located between .13 of a mile and 1.21 miles from the subject property. The comparables were described as one-story or split-level dwellings of frame exterior construction ranging in size from 952 to 1,352 square feet of living area. The dwellings were constructed from 1953 to 2003. Three comparables have an unfinished basement and three comparables have a finished lower level. In addition, each comparable has central air conditioning, one comparable has two fireplaces and five comparables have a garage ranging in size from 440 to 576 square feet of building area. The comparables have sites ranging in size from 7,500 to 17,426 square feet of land area. The comparables sold from April 2015 to February 2016 for prices ranging from \$85,000 to \$152,000 or from \$70.49 to \$124.59 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted 11 suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #4 due to their lack of a garage unlike the subject. Moreover, counsel for the appellant failed to disclose the sale date of comparable #2. The Board also gave less weight to comparables #1 through #3 provided by the board of review due to their dwelling ages being significantly older than the subject and board of review comparables #4 through #6 due to their dissimilar split-level designs when compared to the subject's one-story design.

The Board finds the best evidence of market value to be comparables #1, #3 and #5 submitted by the appellant. These three comparables are similar to the subject in location, design, size and features. However, the comparables are slightly older in age when compared to the subject. These comparables sold from March to October 2015 for prices ranging from \$31,000 to \$80,000

or from \$21.06 to \$68.03 per square foot living area including land. The subject's assessment reflects an estimated market value of \$100,115 or \$77.73 per square foot of living area including land, which falls above the range established by the best comparable sales in this record. After considering adjustment to this comparable for differences when compared to the subject, the Board finds 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: August 20, 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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