



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

APPELLANT: Mary Brady
DOCKET NO.: 16-03621.001-R-1
PARCEL NO.: 04-29-201-068

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: \$4,692
IMPR.: \$35,304
TOTAL: \$39,996

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 1,266 square feet of living area. The dwelling was constructed in 2004. Features of the home include a finished lower level, central air conditioning and a 520 square foot garage. The property has a 19,210 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 four comparables located within .71 of a mile of the subject property. The comparables were described as split-level or tri-level dwellings of wood, vinyl or aluminum siding exterior construction ranging in size from 1,092 to 1,492 square feet of living area. The dwellings were constructed from 1993 to 2006. The comparables each have a finished lower level and central air conditioning. In addition, three comparables have a garage ranging in size from 525 to 616 square feet of building area with one being located in the 576 square foot

basement. The comparables have sites ranging in size from 6,800 to 21,781 square feet of land area. The comparables sold from April 2015 to April 2016 for prices ranging from \$50,000 to \$136,500 or from \$45.79 to \$91.49 per square foot of living area, including land. The appellant's counsel also submitted Multiple Listing Service (MLS) listing sheets for comparables #1 and #2 disclosing that these two properties sold "as is" in 2015 and were bank REO (real estate owned) transactions. Furthermore, comparable #1 was reported to have sold in September 2015 for a price of \$65,089 and in April 2016 for a price of \$136,500. 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 \$39,996. The subject's assessment reflects a market value of \$120,615 or \$95.27 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 three comparable sales located within .89 of a mile of the subject property. The comparables were described as split-level or tri-level dwellings of vinyl or aluminum siding exterior construction ranging in size from 1,026 to 1,280 square feet of living area. The dwellings were constructed from 1963 to 2006. The comparables each have a finished lower level, central air conditioning and a garage ranging in size from 400 to 528 square feet of building area. In addition, one comparable has a 390 square foot unfinished basement. The comparables have sites ranging in size from 6,800 to 17,264 square feet of land area. The comparables sold from January 2015 to February 2016 for prices ranging from \$85,000 to \$169,500 or from \$82.85 to \$132.42 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2, along with board of review comparable #3 due to their dissimilar tri-level design when compared to the subject's split-level design. The Board also gave reduced weight to board of review comparable #1 due to its older dwelling age when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #4, along with board of review comparable #2. These three comparables are most similar to the subject in location, size, design, age and most features. These comparables sold from April 2015 to February 2016 for prices ranging from \$89,101 to \$152,000 or from \$70.49 to \$124.59 per square foot of living area, including land. The subject's assessment reflects a market value of

\$120,615 or \$95.27 per square foot of living area, land included, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

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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