



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

APPELLANT: Mary Brady  
DOCKET NO.: 16-03626.001-R-1  
PARCEL NO.: 04-29-201-070

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.:** \$35,836  
**TOTAL:** \$40,528

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 frame exterior construction with 1,220 square feet of above-grade 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 comparable properties located within .69 of a mile of the subject property. The comparables were described as split-level or tri-level dwellings of frame exterior construction ranging in size from 1,092 to 1,492 square feet of above-grade 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 or 616 square feet of building area, one of which is a 576 square foot basement garage.

The comparables have sites ranging in size from 6,800 to 21,781 square feet of land area. Three comparables sold from April 2015 to April 2016 for prices ranging from \$89,101 to \$136,500 or from \$70.49 to \$91.49 per square foot of living area, including land. Counsel for the appellant did not disclose a sale date or sale price for comparable #2. 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 \$40,528. The subject's assessment reflects a market value of \$122,220 or \$100.18 per square foot of above-grade 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 .90 of a mile of the subject property. The comparables were described as split-level or tri-level dwellings of frame exterior construction ranging in size from 1,026 to 1,280 square feet of above-grade 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 above grade 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 no weight to appellant's comparable #2, as counsel for the appellant failed to submit the sale date and sale price of the property. The Board gave less weight to the appellant's comparable #1 due to its 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 and comparable #2 has a tri-level design unlike the subject's split-level design.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4, along with comparable #2 submitted by the board of review. These three comparables are most similar to the subject in location, dwelling size, design, age and features. These comparables sold from April 2015 to February 2016 for prices ranging from \$89,101 to \$152,000 or for \$70.49 to \$124.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$122,220 or \$100.18 per square foot of living area, including land,

which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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

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  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085