



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

APPELLANT: Nancy Murphy
DOCKET NO.: 16-03647.001-R-1
PARCEL NO.: 12-18-309-001

The parties of record before the Property Tax Appeal Board are Nancy Murphy, 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: \$17,595
IMPR.: \$111,678
TOTAL: \$129,273

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 2-story dwelling of wood siding exterior construction with 2,690 square feet of living area. The dwelling was constructed in 1940. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 1,176 square foot detached garage with 345 square feet of living area above.¹ The property has an 8,285 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparables located between .17 and .61 of a mile of the subject property. The comparables were described as 1.5-story or 2-story dwellings of brick or

¹ The Property Tax Appeal Board finds the best evidence of the subject's dwelling size, garage size and property characteristics was presented by the board of review located in the property record card which contained a schematic diagram and calculations.

wood siding exterior construction ranging in size from 2,016 to 3,224 square feet of living area. The dwellings were constructed from 1956 to 1994. The comparables each have a basement with three having finished area. In addition, each comparable has central air conditioning, five comparables have a fireplace and each comparable has a garage ranging in size from 312 to 1,040 square feet of building area. The comparables have sites ranging in size from 15,399 to 23,087 square feet of land area. Five of the comparables sold from September 2014 to May 2016 for prices ranging from \$320,000 to \$465,000 or from \$108.56 to \$175.94 per square foot of living area, including land. The appellant's grid analysis failed to disclose the sale date and sale price for comparable #5. 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 \$129,273. The subject's assessment reflects a market value of \$389,846 or \$144.92 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 four comparable sales located between .20 and .61 of a mile of the subject property. Board of review comparables #1, #3 and #4 are the same properties as the appellant's comparables #6, #3 and #2, respectively. The comparables were described as a 1-story, a 1.5-story and two, 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,444 to 2,982 square feet of living area. The dwellings were constructed in either 1958 or 1994. The board of review reported that one comparable has a concrete slab foundation and three comparables have a basement with finished area. In addition, three comparables have central air conditioning, each comparable has a fireplace and each comparable has a garage ranging in size from 312 to 594 square feet of building area. The comparables have sites ranging in size from 15,727 to 23,087 square feet of land area. The comparables sold from June 2015 to June 2017 for prices ranging from \$385,000 to \$465,000 or from \$131.94 to \$175.94 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 comparables for the Board's consideration including the parties three common comparables. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in land area, design, age and features. However, the Board gave less weight to the appellant's comparable #1, along with the common comparable shown as appellant's comparable #6 and board of review comparable #1 due to their different dwelling ages. The Board also finds the appellant's comparables #1 and #4

sold in 2014 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. In addition, counsel for the appellant failed to disclose the sale date and sale price of comparable #5. The Board also gave reduced weight to board of review comparable #2 due to its dissimilar 1-story design when compared to the subject's 2-story design and its sale in June 2017 is less proximate to the lien date at issue.

The Board finds on this limited record the best evidence of market value to be the remaining two common comparables submitted by both parties. Despite that these comparables have finished basement features and larger land areas, these homes are somewhat similar to the subject in location, dwelling size and age. These comparables sold in April and May 2016 for prices of \$405,000 and \$465,000 or \$145.68 and \$155.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$389,846 or \$144.92, including land, which while below the best comparables, is also supported by the most similar comparable sales in this record after giving due consideration to adjustments for land area and/or features. 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: September 17, 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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