



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

APPELLANT: Loretta Salatta
DOCKET NO.: 16-03714.001-R-1
PARCEL NO.: 11-11-200-048

The parties of record before the Property Tax Appeal Board are Loretta Salatta, 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: \$146,777
IMPR.: \$0
TOTAL: \$146,777

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 117,733 square foot vacant residential corner lot located at the intersection of Buckley Road and O'Plaine Road directly across the street from a cemetery. The subject property is located in Libertyville Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on three comparable sales located from 1.02 to 2.66 miles from the subject. Comparables #1 and #2 are located within quiet, residential neighborhoods unlike the subject. Comparable #2 also backs up to 80 acres of protected Lake County Forest Preserve. Comparable #3 though smaller in size is located in a residential neighborhood directly next to a cemetery. The vacant residential lots contain from 32,205 to

103,091 square feet of land area. The comparables sold from September 2014 to February 2016 for prices ranging from \$1.18 to \$3.88 per square foot of land area.

As to the inequity argument, the appellant submitted information on three comparables located within .10 of a mile of the subject. The comparables' land sizes range from 55,996 to 75,685 square feet of land area. The land assessments range from \$.63 to \$.86 per square foot of land area.

Based on the foregoing 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 land assessment for the subject of \$151,865 or \$1.29 per square foot of land area.. The subject's assessment reflects an estimated market value of \$457,976 or \$3.90 per square foot of land area 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 response to the appellant's evidence, the board of review argued appellant's comparable sale #1 is a foreclosure and comparable sale #3 is located within a different township.

In support of the subject's assessment, the board of review submitted information on three comparables, one of which was also used by the appellant.¹ Comparables #2 and #3 are located .27 and 1.02 miles from the subject. The board of review did not disclose the proximity of comparable #1. The residential lots contain from 53,209 to 103,091 square feet of land area. Board of review comparable #2 sold with a 576 square foot detached garage located on the site. The board of review has subtracted the depreciated cost new of the improvement from the overall price per square foot of land area. These comparables sold from April 2014 to July 2016 for prices ranging from \$3.36 to \$5.40 per square foot of land area. These comparables have land assessments ranging from \$.72 to \$1.20 per square foot of land area. 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 Board finds the parties submitted five comparable sales for consideration, which includes the parties' common comparable. The Board gave less weight to appellant's comparables #1 and #3 along with board of review comparable #1 based on their 2014 sales which were less

¹ The parties' common comparable (appellant's comparable sale #2 and board of review comparable sale #3) have conflicting sale dates. The Board finds the best evidence of the sale date is the property record card submitted by the board of review which indicates a sale date of July 2016.

proximate in time to the January 1, 2016 assessment date and less likely to be reflective of market value.

The Board finds the best evidence of market value to be the parties' common comparable and board of review comparable #2. Both comparables sold most proximate in time to the January 1, 2016 assessment date. These comparables sold in March and July 2016 for prices of \$3.36 and \$3.88 per square foot of living area. The subject's assessment reflects an estimated market value of \$3.90 square foot of land area which is higher than the two most similar comparable sales in the 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 not supported and a reduction in the subject's land assessment is warranted.

The appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The record contains six assessment equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: December 23, 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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