



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

APPELLANT: Betty Slobe
DOCKET NO.: 16-03810.001-R-1
PARCEL NO.: 07-30-211-005

The parties of record before the Property Tax Appeal Board are Betty Slobe, 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: \$15,027
IMPR.: \$59,499
TOTAL: \$74,526

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 is improved with a one-story single-family dwelling of brick exterior construction. The dwelling was built in 1973 and contains 1,639 square feet of living area. Features of the home include a partial finished basement, central air-conditioning, a fireplace and a 552-square foot attached garage. The dwelling is situated on a 10,626 square foot waterfront site and located in Grayslake, Warren Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from 1.59 to 4.91 miles from the subject. The comparables consist of one, 1.5-story and two, one-story single-family dwellings of frame construction that are situated on sites ranging from 2,961 to 31,200 square feet of land area. The dwellings were built between 1929 and 1996 and range in size from 1,391 to 1,630 square feet of living area. The comparables each have full or partial basements, two of which

have finished areas. The comparables each have central air conditioning and a garage ranging in size from 396 to 420 square feet of building area. Two of the comparables each have a fireplace. The comparables sold from June 2015 to May 2016 for prices ranging from \$115,000 to \$220,000 or from \$70.55 to \$138.28 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$172,077 or \$104.99 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,526. The subject's assessment reflects a market value of approximately \$224,747 or \$137.12 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. The comparables are located from .052 to .856 of a mile of the subject and three share the same neighborhood code as the subject. The comparables consist of one, split-level and three, one-story single-family dwellings of brick or frame exterior construction. They are situated on waterfront sites ranging from 8,700 to 55,186 square feet of land area. The homes were built from 1951 to 1983 and range in size from 1,342 to 2,123 square feet of living area. One comparable has a finished lower level; two comparables have basements with finished areas; and one comparable features a crawl space foundation. Three comparables have central air-conditioning. The comparables each have one fireplace. Three comparables have a garage ranging in size from 378 to 504 square feet of building area. The comparables sold from April 2014 to April 2016 for prices ranging from \$147,000 to \$305,000 or from \$109.54 to \$173.91 per square foot of living area, including land. Based on the foregoing 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 a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables which are located 1.59 to 3.34 miles from the subject, are not lakefront properties, and vary from the subject greatly in age. The Board gave less weight to board of review comparables #3 and #4 as comparable #3 sold over 20 months before the January 1, 2016 assessment date at issue making it less indicative of market value as of that date and comparable #4 has a substantially larger lot, is a larger dwelling, and is located in a different neighborhood than the subject.

The Board finds that board of review comparables #1 and #2, while having varying degrees of similarity to the subject, were the best comparables submitted in the record. These comparables sold in November 2014 and April 2016 for \$240,000 and \$169,101 or \$173.91 and \$111.84 per

square foot, including land, respectively. The subject's assessment reflects an estimated market value of approximately \$224,747 or \$137.12, land included, which is supported by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject such as the absence of a basement and garage in board of review comparable #2, inferior to the subject, the Board finds a reduction in the subject's assessment is not 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: 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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