



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

APPELLANT: Janet Cruz
DOCKET NO.: 16-03851.001-R-1
PARCEL NO.: 07-03-303-016

The parties of record before the Property Tax Appeal Board are Janet Cruz, 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: \$22,644
IMPR.: \$62,238
TOTAL: \$84,882

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 one-story dwelling with wood siding containing 1,676 square feet of living area. The dwelling was built in 1983. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 672 square feet of building area. The property has a 49,900 square foot site and is located in Wadsworth, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales improved with one-story dwellings with wood siding or brick exteriors that range in size from 1,391 to 1,942 square feet of living area. The dwellings were constructed from 1977 to 1997. Each comparable has a full or partial basement with four having finished area, central air conditioning and an attached or detached garage ranging in size from 420 to 768 square feet of building area. Three comparables each

have one fireplace. The properties have sites ranging in size from 2,961 to 42,485 square feet of land area and are located from .14 to 1.77 miles from the subject property. The sales occurred from October 2014 to May 2016 for prices ranging from \$169,000 to \$258,000 or from \$114.48 to \$139.76 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$70,385.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,882. The subject's assessment reflects a market value of \$255,977 or \$152.73 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 improved with one-story dwellings with brick or wood siding exteriors that range in size from 1,566 to 2,040 square feet of living area. The dwellings were built from 1978 to 1988. Each property has a full unfinished basement and central air conditioning. One comparable has a fireplace. Comparables #1 and #3 have attached garages with 664 and 720 square feet of building area, respectively. Comparable #2 has a detached garage with 960 square feet of building area and comparable #3 has an additional detached garage with 672 square feet of building area. The comparables have sites ranging in size from 40,145 to 42,485 square feet and are located within .616 miles of the subject property. The sales occurred from March 2016 to November 2016 for prices ranging from \$258,000 to \$349,900 or from \$139.76 to \$185.19 per square foot of living area, including land. Board of review sale #1 was the same comparable as appellant's sale #2.

The board of review requested the assessment be sustained.

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 a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales submitted by the parties to support their positions with one common comparable. Less weight is given appellant's comparables #3, #4, #5 and #6 due to their more distant location from the subject property relative to the remaining sales and the fact each of these properties has a site that is substantially smaller than the subject parcel. The four remaining comparables, which includes the common sale submitted by the parties, are most similar to the subject in location, land area, and are relatively similar to the subject property in features with the exception three have no fireplaces and board of review comparable #3 has an additional detached garage with 672 square feet of building area. These most similar comparables sold for prices ranging from \$215,000 to \$349,900 or from \$119.78 to \$185.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$255,977 or \$152.73 per square foot of living area, including land, which is within the range

established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction 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: November 19, 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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