



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

APPELLANT: Veronica Maghielse
DOCKET NO.: 16-03875.001-R-1
PARCEL NO.: 07-15-406-016

The parties of record before the Property Tax Appeal Board are Veronica Maghielse, 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: \$26,057
IMPR.: \$26,179
TOTAL: \$52,236

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 two-story dwelling with wood siding containing 1,746 square feet of living area. The dwelling was constructed in 1947. Features of the home include an unfinished basement and two bathrooms. The property has a 39,840 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with a 1.5-story dwelling and two, 2-story dwellings with wood siding or brick exteriors that range in size from 1,860 to 2,052 square feet of living area. The homes were built from 1951 to 1984. Each property has an unfinished basement, one comparable has central air conditioning, two comparables each have one fireplace, one comparable has a detached garage with 750 square feet of building area, one comparable has an attached garage with 576 square feet of building area, and one comparable

has two detached garages with a combined building area of 1,036 square feet. These properties have sites ranging in size from 10,880 to 30,000 square feet of land area and are located from 1.41 to 2.57 miles from the subject property. The sales occurred from June 2015 to April 2016 for prices ranging from \$110,000 to \$152,000 or from \$59.14 to \$79.96 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$37,826.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,236. The subject's assessment reflects a market value of \$157,527 or \$90.22 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 a 1-story dwelling and two, 2-story dwellings that range in size from 1,408 to 1,817 square feet of living area. The dwellings have wood siding or brick exteriors and were constructed from 1932 to 1961. Each property has a basement with one being finished, two comparables have central air conditioning, each comparable has one or two fireplaces and each comparable has an attached or detached garage ranging in size from 624 to 943 square feet of living area. Their sites range in size from 18,004 to 37,700 square feet of land area and they are located within .472 miles of the subject property. The sales occurred in June 2014 and October 2015 for prices ranging from \$179,000 to \$223,000 or from \$107.32 to \$148.17 per square foot of living area, including land. 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 Board finds the best evidence of market value to be board of review comparable sales #1 and #3 based on their similarity to the subject in location, style, age and land area. These two comparables were superior to the subject in features in that comparable #1 has a fireplace and a garage while comparable #3 has finished basement area, central air conditioning, two fireplaces and an attached garage, features the subject property does not have. The Board recognizes that board of review sale #3 sold in 2014, nevertheless, this comparable is probative in determining the correct assessment of the subject property based on the similar property attributes. These two comparables sold for prices of \$179,000 and \$195,000 or \$127.13 and \$107.32 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$157,527 or \$90.22 per square foot of living area, including land, which is below the prices established by the best comparable sales in this record but justified based on the subject's inferior features relative to these properties. The Board gives less weight to board of review sale #2 based on its different one-story style. The Board gives less weight to the appellant's comparables due to their more distant location from the subject property than the comparables

provided by the board of review. Based on this evidence 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Veronica Maghielse, 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