



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

APPELLANT: Lynda Hansen
DOCKET NO.: 16-03876.001-R-1
PARCEL NO.: 06-26-313-007

The parties of record before the Property Tax Appeal Board are Lynda Hansen, 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: \$15,098
IMPR.: \$82,400
TOTAL: \$97,498

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 vinyl siding containing 3,128 square feet of living area. The dwelling was constructed in 1900. Features of the home include an unfinished basement and central air conditioning. The property has an 8,712 square foot site and is located in Grayslake, Avon 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 two-story dwellings with vinyl siding or brick exteriors that range in size from 2,306 to 3,176 square feet of living area. The homes were built in 1900, 1953 and 1963, respectively. One comparable has a basement, two comparables have central air conditioning, one comparable has two fireplaces and each comparable has either an attached or detached garage ranging in size from 460 to 736 square feet of building area. The comparables have sites ranging in size from 7,405 to 14,374

square feet of land area and are located within .59 miles of the subject property. The sales occurred from August 2015 to March 2016 for prices ranging from \$196,000 to \$238,000 or from \$74.94 to \$85.00 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$76,107.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,498. The subject's assessment reflects a market value of \$294,023 or \$94.00 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 improved with two-story dwellings with vinyl siding ranging in size from 2,767 to 2,873 square feet of living area. The homes were built from 1881 to 1922. Each property has a basement with two having finished area, central air conditioning and a garage ranging in size from 399 to 560 square feet of building area. Three comparables each have one fireplace. The comparables have sites ranging in size from 9,400 to 40,600 square feet of land area and are located within .479 miles of the subject property. The sales occurred from January 2014 to November 2016 for prices ranging from \$410,000 to \$485,000 or from \$148.17 to \$168.81 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 record contains seven sales submitted by the parties to support their respective positions. The board gives less weight to appellant's sales #2 and #3 due to differences from the subject in size, age and the fact neither property has a basement. Furthermore, a copy of the photograph for appellant's comparable #3 depicts a dwelling that is not particularly similar to the subject home. The Board gives less weight to board of review sale #2 as the transaction occurred in January 2014, approximately two years prior to the assessment date and not as proximate in time to the assessment date as the remaining comparables. The four remaining comparables were relatively similar to the subject in location, age, style and size. Each of the remaining comparables has a garage, two comparables each have one fireplace, and one comparable has finished basement area, features that are superior to the subject property. Additionally, board of review comparable #3 has a significantly larger site than the subject property, which would require a downward adjustment. The most similar comparables sold for prices ranging from \$238,000 to \$485,000 or from \$74.94 to \$168.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$294,023 or \$94.00 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Only one comparable has a price below the market value reflected by the subject's assessment. The three

remaining comparables have unit prices ranging from \$148.17 to \$168.81 per square foot of living area, significantly above the market value reflected by the subject's assessment but justified based on their superior characteristics relative to the subject property. Based on this evidence the Board finds the subject's assessment is well supported 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: 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

Lynda Hansen, 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