



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

APPELLANT: Lois Tatum
DOCKET NO.: 16-03881.001-R-1
PARCEL NO.: 06-27-200-011

The parties of record before the Property Tax Appeal Board are Lois Tatum, 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: \$15,759
IMPR.: \$45,235
TOTAL: \$60,994

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 2-story dwelling of vinyl siding exterior construction with 1,566 square feet of living area. The dwelling was constructed in 1928 but has an effective age of 1973. Features of the home include an unfinished basement and a 418 square foot garage. The property has a 30,056 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 comparables located between .23 of a mile and 1.30 miles from the subject property. The comparables consist of 2-story dwellings of vinyl siding exterior construction ranging in size from 1,796 to 2,016 square feet of living area. The dwellings were constructed from 1884 to 1955 with effective ages ranging from 1957 to 1970. One comparable was reported to have an unfinished basement. Two of the comparables each

have a crawl space foundation and central air conditioning. In addition, one comparable has a fireplace and each comparable has a garage ranging in size from 378 to 440 square feet of building area. The comparables have sites containing 8,276 or 16,553 square feet of land area. The comparables sold in August 2015 or January 2016 for prices ranging from \$142,000 to \$193,000 or from \$79.06 to \$100.21 per square foot of living area, including land. Based on the comparable sales 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 total assessment for the subject of \$60,994. The subject's assessment reflects a market value of \$183,938 or \$117.46 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 that are located from .21 to .57 of a mile of the subject property. The comparables consist of 1.5-story or 2-story dwellings of vinyl siding exterior construction that range in size from 1,584 to 1,750 square feet of living area. The dwellings were constructed from 1938 to 1951 with effective ages ranging from 1965 to 1984. Each comparable has a crawl space foundation and a garage ranging in size from 240 to 684 square feet of building area. In addition, three comparables have central air conditioning and one comparable has a fireplace. The comparables have sites ranging in size from 6,250 to 13,068 square feet of land area. These properties sold from July 2015 to January 2017 for prices ranging from \$163,000 to \$215,000 or from \$93.14 to \$135.73 per square foot of living area, including land. Based on the comparable sales 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 seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #2 for its dissimilar dwelling size when compared to the subject and appellant's comparable #3 that is too remote in location from the subject property. The Board also gave reduced weight to board of review's comparables #2 and #3 for their dissimilar 1.5-story design unlike the subject's 2-story design. Furthermore, board of review comparable #3 sold in 2017 which is less proximate in time to the lien date at issue and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #1, along with board of review comparables #1 and #4. Despite that these comparables are inferior to the subject in land size and each lack a basement unlike the subject, they are similar to the subject in location, dwelling size, design, effective age and features. The comparables sold from

September 2015 to October 2016 for prices ranging from \$142,000 to \$215,000 or from \$79.06 to \$135.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$183,938 or \$117.46, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences in land size and the absence of a basement when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

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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