



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

APPELLANT: Audra Hoyer
DOCKET NO.: 16-03899.001-R-1
PARCEL NO.: 06-25-106-048

The parties of record before the Property Tax Appeal Board are Audra Hoyer, 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: \$8,377
IMPR.: \$44,298
TOTAL: \$52,675

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 4,834 square foot site improved with a two-story dwelling with vinyl siding containing 1,508 square feet of living area. The dwelling was constructed in 1994. Features of the home include a crawl space foundation, central air conditioning, and an attached garage with 240 square feet of building area. The property 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 six comparable sales improved with two-story dwellings with vinyl siding ranging in size from 1,520 to 1,608 square feet of living area. The homes were built in 1993 and 1994. Each property has central air conditioning and an attached garage with either 236 or 276 square feet of building area. Four comparables each have one fireplace. These properties have sites ranging in size from 4,235 to 7,943 square feet of land area and are located

in the subject's subdivision. The sales occurred from February 2015 to June 2016 for prices ranging from \$140,000 to \$168,900 or from \$90.44 to \$106.59 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$47,246.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,675. The subject's assessment reflects a market value of \$158,851 or \$105.34 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 with comparables #1 and #2 being the same properties as appellant's comparables sales #5 and #6, respectively. Board of review comparable sale #3 is improved with a two-story dwelling with vinyl siding containing 1,520 square feet of living area. The home was built in 1992. Features include central air conditioning, one fireplace and an attached garage with 236 square feet of building area. This property has a 4,524 square foot site and is located in the subject's subdivision. The sale occurred in July 2015 for a price of \$164,000 or \$107.89 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 comparables submitted by the parties to support their respective positions with two being common sales. These properties are similar to the subject in location, style, size, age and features with the exception five comparables each have one fireplace while the subject property has no fireplace. The comparables sold for prices ranging from \$140,000 to \$168,900 or from \$90.44 to \$107.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$158,851 or \$105.34 per square foot of living area, including land, which is within the range established by the 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 in the assessment is not befitting.

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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APPELLANT

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