



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

APPELLANT: Alyce Adesko
DOCKET NO.: 16-03902.001-R-1
PARCEL NO.: 05-10-200-057

The parties of record before the Property Tax Appeal Board are Alyce Adesko, 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: \$59,927
IMPR.: \$54,936
TOTAL: \$114,863

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 1-story dwelling of wood siding exterior construction with 1,740 square feet of above grade living area. The dwelling was constructed in 1963. Features of the home include a partial finished basement, central air conditioning, two fireplaces, a 400 square foot garage and a 288 square foot boathouse. The property has a 26,951 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located between .17 of a mile and 1.39 miles from the subject property. The comparables were described as containing 1-story, 1.5-story or split-level style dwellings of wood siding exterior construction that were built from 1950 to 2004. The dwellings range in size from 1,480 to 1,930 square feet of above grade living area. One comparable has a finished lower level and three comparables feature crawl space

foundations. In addition, each comparable has central air conditioning, two comparables have one or two fireplaces and each comparable has one or two garages ranging in size from 420 to 816 square feet of building area. The comparables have sites ranging in size from 14,496 to 24,934 square feet of land area. The comparables sold from April 2014 to April 2016 for prices ranging from \$190,000 to \$350,000 or from \$119.80 to \$181.35 per square foot of above grade living area, including land. Based on this 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 \$114,863. The subject's assessment reflects a market value of \$346,390 or \$199.07 per square foot of above grade 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 response to the appeal, the board of review submitted a memorandum critiquing the evidence submitted by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located between 1.187 and 1.696 miles from the subject property. The comparables consist of one, 1.25-story dwelling and four, 1-story dwellings of wood siding exterior construction that were built from 1928 to 1955. The dwellings range in size from 882 to 1,931 square feet of above grade living area. One comparable has a crawl space foundation and four comparables each have a basement with two having finished area. In addition, three comparables have central air conditioning, one comparable has a fireplace and four comparables each have a garage ranging in size from 400 to 567 square feet of building area. The comparables have sites ranging in size from 4,587 to 9,139 square feet of land area. The comparables sold from May 2014 to May 2016 for prices ranging from \$210,000 to \$290,000 or from \$150.18 to \$238.10 per square foot of above grade living area, including land. Based on this 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 nine suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject. The Board gave less weight to the appellant's comparables for several reasons. The appellant's comparable #1 is significantly newer in age and lacks a basement; comparable #2 is a dissimilar split-level design; comparable #3 lacks a basement; and comparable #4 is a dissimilar 1.5-story design and lacks a basement unlike the subject. The Board also gave reduced weight to board of review comparable #3 that is older in age; comparable #4 that has a smaller dwelling with no

basement and no garage; and comparable #5 with its dissimilar 1.25-story design when compared to the subject's 1-story design.

The Board finds the best evidence of market value to be comparable sales #1 and #2 submitted by the board of review. Despite that both comparables have significantly smaller lots, differ in dwelling size and lack a boathouse, these homes are similar to the subject in design and are somewhat similar in age. These two comparables sold in May 2014 and April 2015 for prices of \$265,000 and \$290,000 or \$150.18 and \$231.64 per square foot of above grade living area, including land, respectively. The subject's assessment reflects a market value of \$346,390 or \$199.07 per square foot of above grade living area, including land, which falls between the two best sales in the record on a price per square foot basis and furthermore is supported by the best comparable sales given the subject's newer age, superior boathouse feature and larger lot size. After considering adjustments to the comparable sales for land area, dwelling size, age and differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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

Alyce Adesko, 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