



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

APPELLANT: Sarah Ostrowski  
DOCKET NO.: 16-03905.001-R-1  
PARCEL NO.: 05-33-403-021

The parties of record before the Property Tax Appeal Board are Sarah Ostrowski, 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:** \$8,438  
**IMPR.:** \$62,804  
**TOTAL:** \$71,242

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 two-story dwelling of wood siding exterior construction with 2,108 square feet of living area. The dwelling was constructed in 2011. Features of the home include a full unfinished basement, central air conditioning and a 430 square foot garage. The property has a 7,836 square foot site and is located in Lakemoor, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on five comparable sales located within .15 of a mile of the subject. The comparables were described as two-story dwellings of wood siding exterior construction that were built from 2006 to 2009. The dwellings range in size from 2,250 to 2,571 square feet of living area. The comparables each feature an unfinished basement, central air conditioning and a garage ranging in size from 420 to 651 square feet of building area. In addition, four comparables each have a fireplace. The comparables have sites ranging in size

from 7,536 to 8,298 square feet of land area. The comparables sold from April 2014 to November 2015 for prices ranging from \$185,000 to \$229,000 or from \$77.60 to \$100.53 per square foot of 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 \$71,242. The subject's assessment reflects a market value of \$214,843 or \$101.92 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 located within .173 of a mile of the subject. Board of review comparable #2 and the appellant's comparable #5 are the same property. The comparables were described as containing two-story dwellings of wood siding exterior construction ranging in size from 2,108 to 2,308 square feet of living area. The dwellings were built in either 2006 or 2012. The comparables each feature a full basement with one having finished area. Each comparable has central air conditioning and a garage ranging in size from 420 to 616 square feet of building area. In addition, three comparables each have a fireplace. The comparables have sites ranging in size from 7,501 to 12,314 square feet of land area. The comparables sold from May 2015 to August 2017 for prices ranging from \$220,000 to \$239,900 or from \$99.22 to \$105.73 per square foot of 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 eight comparable sales for the Board's consideration which includes one common comparable. The Board gave less weight to appellant's comparable #1 with its larger dwelling size when compared to the subject. The Board finds the appellant's comparables #2, #3 and #4 sold from June to December 2014 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. Less weight was given to board of review comparable #4 that sold in August 2017 which is less proximate in time to the lien date at issue.

The Board finds the best evidence of market value to be the remaining three comparables submitted by the board of review which includes the parties' common comparable. These homes are similar to the subject in location, dwelling size, design, age and features and they sold from May 2015 to April 2016 for prices of \$229,000 and \$239,900 or from \$99.22 to \$105.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$214,843 or \$101.92, including land, which is below the overall price range but within the range

established by the most similar comparable sales in this record on a per square foot basis. After considering adjustments to the comparable sales for differences 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.

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Chairman



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Member

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Member



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Member

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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



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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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COUNTY

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