



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

APPELLANT: Shelley Auble
DOCKET NO.: 16-03914.001-R-1
PARCEL NO.: 05-03-300-026

The parties of record before the Property Tax Appeal Board are Shelley Auble, 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: \$2,346
IMPR.: \$47,008
TOTAL: \$49,354

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 multi-family dwelling of wood siding exterior construction with 1,540 square feet of gross building area. The dwelling was constructed in 1933 and has an effective age of 1957¹. Features of the property include three apartment units, a basement that is 75% finished and five paved parking spaces. The property has a 2,970 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 three comparable sales located from 1.01 to 4.03 miles from the subject property. The comparables consist of two-story single-family dwellings of wood

¹ The board of review submitted a property record card that indicates subject was renovated in 2005 and a copy of a Multiple Listing Service (MLS) sheet for the subject that states "This 3 unit has been updated with new furnace, roof, flooring, carpeting, tile, stove, refrigerators, decks and baths."

siding exterior construction ranging in size from 1,280 to 1,786 square feet of living area. The comparables each have unfinished basements, one comparable has central air conditioning and two comparables each have a garage with either 437 or 528 square feet of building area. The comparables have sites ranging in size from 5,372 to 6,000 square feet of land area. The comparables sold from June 2014 to December 2015 for prices ranging from \$60,000 to \$145,000 or from \$46.88 to \$81.19 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 \$49,354. The subject's assessment reflects a market value of \$148,836 or \$49,612 per apartment unit, 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 appellant's evidence, the board of review argued none of the comparables submitted by the appellant are multi-family residential properties like the subject.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located within .13 of a mile to 1.75 miles from the subject property. The comparables are described as multi-family dwellings of frame, brick, or brick and frame exterior construction. The dwellings range in size from 1,329 to 4,461 square feet of gross building area and were constructed from 1903 to 1978. Comparable #2 had an addition built in 1956 and comparable #5 has an effective age of 1969. Each comparable has either two or four apartment units; one comparable has a crawl space foundation, two comparables each have unfinished basements and three comparables have basement apartments that were included in gross building area. The comparables have sites ranging in size from 2,500 to 38,673 square feet of land area. The comparables sold from December 2013 to June 2017 for prices ranging from \$80,000 to \$320,000 or from or from \$40,000 to \$80,000 per apartment unit, 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 gave less weight to the appellant's comparables which are dissimilar single-family dwellings when compared to the subject's multi-family dwelling. The Board also gave less weight to board of review comparables #1 and #2 with sale dates in 2017 which are less proximate in time to the lien date at issue and have significantly larger lot sizes than the subject property's lot size. The Board gave less weight to board of review comparable #4 as its 2013 is dated 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 board of review comparable sales #3, #5 and #6 which are multi-family dwellings like the subject. These three comparables sold proximate in time to the lien date at issue and have varying degrees of similarity to the subject. These comparables sold from June 2015 to July 2016 for prices ranging from \$80,000 to \$159,000 or from \$40,000 to \$79,500 per apartment unit, including land. The subject's assessment reflects a market value \$148,836 or \$49,612 per apartment unit, land included, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's 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: January 21, 2020



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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