



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

APPELLANT: Mary Scaros
DOCKET NO.: 16-03943.001-R-1
PARCEL NO.: 05-01-102-003

The parties of record before the Property Tax Appeal Board are Mary Scaros, 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: \$83,004
IMPR.: \$83,809
TOTAL: \$166,813

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 is improved with a part one-story, part two-story single-family dwelling of frame construction. The dwelling was built in 1987 and contains 3,332 square feet of living area. Features of the home include central air-conditioning, a fireplace and an 805-square foot garage. The dwelling is situated on a 13,236 square foot lakefront site and located in Lake Villa Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .19 to .85 of a mile from the subject and in the same neighborhood code as the subject. They consist of one, one-story and two, two-story single-family dwellings of frame construction situated on lakefront sites containing 11,357 to 250,704 square feet of land area. The dwellings were built from 1955 to 2014 and range in size from 2,852 to 4,116 square feet of living area. The comparables have

central air conditioning, a fireplace and a garage containing 676 to 1,200 square feet of building area. The comparables sold from April 2014 to September 2015 for prices ranging from \$297,400 to \$550,000 or from \$72.25 to \$192.85 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$383,142 or \$115.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,813. The subject's assessment reflects a market value of approximately \$503,055 or \$151.00 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, one of which was also submitted by the appellant. The comparables are located from .273 to .848 of a mile of the subject and in the same neighborhood code as the subject. The comparables consist of one, tri-level and three, two-story single-family dwellings of frame construction situated on lakefront sites containing from 10,088 to 250,704 square feet of land area. The homes were built from 1925 to 1998 and contain 2,144 to 3,130 square feet of living area. Three comparables have central air-conditioning. Each comparable has one or two fireplaces and a garage containing from 500 to 1,200 square feet of building area. One comparable has a finished lower level. The comparables sold from December 2014 to October 2016 for prices ranging from \$380,000 to \$475,000 or from \$148.56 to \$220.11 per square foot of living area, including land. Based on the foregoing 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board, as one comparable sale was submitted by both parties. These comparables have varying degrees of similarity to the subject. The Board gave less weight to appellant's comparable #2 which sold approximately 20 months prior to the January 1, 2016 assessment date at issue and is, therefore, less likely to be indicative of the market value as of that time. The Board finds that the remaining five comparables sold more proximate in time to the January 1, 2016 assessment date. These comparables sold from December 2014 to October 2016 for prices ranging from \$380,000 to \$550,000 or from \$148.56 to \$220.11 per square foot of living area, land included. The subject's assessment reflects an estimated market value of approximately \$503,055 or \$151.00, land included, which falls within the range established by the comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for their various differences from the subject in age, dwelling size, land area, and/or style, the Board finds a reduction in the subject's assessment is not 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

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