



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

APPELLANT: Suzanne A. Jacobek
DOCKET NO.: 16-03954.001-R-1
PARCEL NO.: 05-04-301-165

The parties of record before the Property Tax Appeal Board are Suzanne A. Jacobek, 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: \$17,956
IMPR.: \$52,757
TOTAL: \$70,713

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 one-story dwelling of brick exterior construction with 1,248 square feet of living area. The dwelling was constructed in 1975. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 352 square foot garage. The property has a 10,014 square foot site and is located in McHenry, 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 within .29 of a mile of the subject property. The comparable parcels range in size from 9,182 to 145,395 square feet of land area and have been improved with one-story dwellings of wood siding or brick exterior construction. The dwellings were built between 1959 and 1966 with one comparable having been "recently rehabbed." The homes range in size from 1,298 to 1,693 square feet of living

area. One comparable has a full basement with finished area; two of the comparables have crawl-space foundations. Each home has central air conditioning, two comparables each have one or two fireplaces and two comparables each have garages of 528 and 748 square feet of building area. The comparables sold between June 2015 and May 2016 for prices ranging from \$150,000 to \$272,500 or from \$115.38 to \$160.96 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 \$70,713. The subject's assessment reflects a market value of \$213,248 or \$170.87 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 response to the appellant's evidence, the board of review submitted a memorandum from the Grant Township Assessor. It was noted that appellant's comparables #1 and #2 have crawl-space foundations and that comparable #3 is located in a different neighborhood. It was also asserted that remodeling of a kitchen and bathroom for comparable #3 does "not require an effective age change."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located within .33 of a mile of the subject property. The board of review contended that its comparable #3 was most similar to the subject with a finished basement and the most similar amenities. The comparable parcels range in size from 8,786 to 9,866 square feet of land area and have been improved with one-story dwellings of wood siding exterior construction. The dwellings were built between 1963 and 1983. The homes range in size from 1,320 to 1,512 square feet of living area. One comparable has a full basement with finished area; two of the comparables have crawl-space foundations. Each home has central air conditioning and a garage ranging in size from 440 to 1,116 square feet of building area. The comparables sold in July 2013 or May 2014 for prices ranging from \$227,500 to \$275,000 or from \$152.17 to \$181.88 per square foot of living area, including land.

Based on this evidence and argument, 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. The Board has given reduced weight to appellant's comparables

#1 and #2 along with board of review comparables #1 and #2 due to the crawl-space foundations of each of these comparables as compared to the subject's full basement foundation.

The Board finds the best evidence of market value to be appellant's comparable sale #3 despite its significantly larger lot size along with board of review comparable sale #3 as each of these homes have basements with finished area which makes them the most similar to the subject property in terms of foundation in the record. These most similar comparables sold for prices of \$272,500 and \$275,000 or for \$160.96 and \$181.88 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$213,248 or \$170.87 per square foot of living area, including land, which is below the best comparable sales in this record in terms of overall value and well-supported by the best comparable sales in this record on a per-square-foot basis. After considering adjustments to these best comparables for differences in age, size and/or other features when compared to the subject property, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Suzanne A. Jacobek, 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