



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

APPELLANT: Jill Lenihan  
DOCKET NO.: 16-04466.001-R-1  
PARCEL NO.: 08-04-205-021

The parties of record before the Property Tax Appeal Board are Jill Lenihan, the appellant; 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:** \$8,716  
**IMPR.:** \$31,436  
**TOTAL:** \$40,152

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 one-story single-family dwelling with a wood siding exterior finish. The dwelling was built in 1950 and contains 1,797 square feet of living area. Features of the home include an unfinished basement and a 552-square foot garage. The dwelling is situated on a 15,802 square foot site and located in Waukegan Township, Lake County.

The appellant alleged overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on 20 comparable sales.<sup>1</sup> The dwellings are located from .92 of a mile to 5.40 miles from the subject and none have the same neighborhood code as the subject. The dwellings are situated on sites ranging from 5,000 to 16,200 square feet of land area. The comparables were built between 1949 and 1963 and consist of one-story single-family dwellings with a variety of exterior finishes. The dwellings range in size from 864 to 1,900 square feet of living area. Eighteen of the dwellings have unfinished basements. Seven comparables have

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<sup>1</sup> Although appellant's grid analysis contains 21 comparables, comparables #12 and #13 are the same property.

central air-conditioning. Four comparables have either one or three fireplaces. Seventeen of the comparables have garages ranging in size from 240 to 832 square feet of building area. The comparables sold from August 2014 to January 2017 for prices ranging from \$25,000 to \$85,000 or from \$22.71 to \$83.99 per square foot of living area, land included. Based on the comparable evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,152. The subject's assessment reflects a market value of approximately \$121,086 or \$67.38 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 three comparable sales. The dwellings are located within .58 of a mile of the subject and have the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings with a variety of exterior finishes and were built from 1950 to 1963. The dwellings are situated on sites containing 14,942 to 44,812 square feet of land area and contain from 1,530 to 1,836 square feet of living area. One comparable has partial basement with finished area; one comparable has a full unfinished basement; and one comparable has a crawl space foundation. The three comparables each have a garage containing 528 or 884 square feet of building area. The comparables sold from September 2014 to August 2017 for prices ranging from \$127,500 to \$179,000 or from \$78.70 to \$103.27 per square foot of living area, land included. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant disagreed with the comparable sales evidence submitted by the board of review and submitted a grid analysis containing nine comparable sales, eight of which were not previously submitted as evidence.

### **Conclusion of Law**

As an initial matter regarding the appellant's rebuttal evidence, the board finds the rebuttal evidence contained new comparable properties not previously submitted by the appellant. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board shall not consider the eight additional comparables submitted by the appellant in conjunction with the rebuttal argument.

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 23 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables, only one of which is located within one mile of the subject. Further, the comparables differ from the subject in numerous ways such as dwelling size, lot size, foundation type and/or lack of a garage.

The Board finds that the board of review comparables were the best comparables submitted for the Board's consideration. These comparables, while having varying degrees of similarity to the subject, all have the same neighborhood code as the subject and are located in close proximity to the subject. These comparables sold from September 2014 to September 2017 for prices ranging from \$127,500 to \$179,000 or from \$78.70 to \$103.27 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$121,086 or \$67.38 per square foot of living area, land included, which falls below the range established by the best comparable sales submitted for the Board's consideration. After considering adjustments for differences in the comparables when compared to the subject such as a finished basement area or the lack of a basement and/or a much larger land area, the Board finds the subject's assessment is supported and a reduction 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.

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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: January 21, 2020



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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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