



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

APPELLANT: Jeanne M. Delacluyse
DOCKET NO.: 16-04885.001-R-1
PARCEL NO.: 06-24-204-039

The parties of record before the Property Tax Appeal Board are Jeanne M. Delacluyse, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$50,985
IMPR.: \$97,995
TOTAL: \$148,980

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 vinyl siding exterior construction with 2,414 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 804 square foot garage. The property has a 17,947 square foot site and is located in Third Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within .45 of a mile of the subject property. The comparables have sites ranging in size from 8,276 to 11,326 square feet of land area. The comparables consist of two-story dwellings of vinyl or wood siding exterior construction ranging in size from 2,246 to 2,626 square feet of living area. The dwellings were constructed from 1987 to 1989. Each comparable features a basement, with one having finished

area; one or two fireplaces; and a garage ranging in size from 400 to 734 square feet of building area. The appellant did not disclose if the comparables had central air conditioning. The comparables sold from October 2015 to June 2016 for prices ranging from \$174,500 to \$300,100 or from \$74.19 to \$120.67 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 \$148,980. The subject's assessment reflects a market value of \$449,276 or \$186.11 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 in the same neighborhood code as the subject as assigned by the township assessor and within .284 of a mile of the subject property. The comparables have sites ranging in size from 14,419 to 33,106 square feet of land area. The comparables consist of two-story dwellings of brick or vinyl siding exterior construction that range in size from 2,317 to 2,600 square feet of living area. The dwellings were constructed from 1986 to 1994. Each comparable features a full or partial basement, with three having finished area; central air conditioning; one or two fireplaces; and a garage ranging in size from 440 to 616 square feet of building area. These properties sold from September 2014 to August 2016 for prices ranging from \$390,000 to \$520,000 or from \$150.00 to \$211.48 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's failure to respond or object to the appellant's comparables should serve as an admission that they are acceptable equity comparables. The appellant's attorney further argued that board of review comparables #2 and #3 sales in 2014 were too remote in time to establish market value as of January 1, 2016. In a rebuttal grid analysis, counsel reiterated the seven best comparable sales in the record and contended the subject's assessment should be reduced.

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 nine comparable sales for the Board's consideration. The Board gave less weight to board of review comparables #2 and #3 as their sales in 2014 are dated 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 the comparable sales submitted by the appellant, along with board of review comparable sales #1 and #4. These comparables are

similar to the subject in location, dwelling size, design, age and features. They sold from March 2015 to August 2016 for prices ranging from \$174,500 to \$520,000 or from \$74.19 to \$201.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$449,276 or \$186.11 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, 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.

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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