



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

APPELLANT: Ana Foerster-Baland & Kenneth Foerster
DOCKET NO.: 16-04906.001-R-1
PARCEL NO.: 13-09-207-013

The parties of record before the Property Tax Appeal Board are Ana Foerster-Baland & Kenneth Foerster, the appellants, by Jessica Hill-Magiera, Attorney at Law 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: \$20,235
IMPR.: \$26,420
TOTAL: \$46,655

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1-story dwelling of wood siding exterior construction with 979 square feet of living area. The dwelling was constructed in 1957. Features of the home include a slab foundation, central air conditioning, a 234 square foot enclosed frame porch and a 264 square foot garage. The property has a 12,489 square foot site and is located in Cary, Cuba Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted limited information on three comparable sales located from .84 of a mile to 1.45 miles from the subject. The comparables are described as 1-story dwellings of wood siding or brick exterior construction ranging in size from 832 to 1,148 square feet of living area. The dwellings were constructed from 1952 to 1961. Each comparable has a garage ranging in size from 280 to 480 square feet of building area. The dwellings are situated on sites ranging in size

from 6,834 to 13,321 square feet of land area. The comparables sold from March 2015 to May 2016 for prices ranging from \$55,684 to \$134,000 or from \$66.93 to \$116.72 per square foot of living area, including land. Based on this evidence, the appellants 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 \$46,655. The subject's assessment reflects a market value of \$140,697 or \$143.71 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 appellants' evidence, the board of review submitted a detailed grid analysis of the appellants' comparables. The board of review noted comparable #1 was a foreclosure auction sale that sold "as is".

In support of the subject's assessment, the board of review submitted information on three comparable sales located from 1.048 to 1.411 miles from the subject. Board of review comparable sale #2 was submitted by the appellants as comparable #2. The comparables are described as one, 1.5-story and two, 1-story dwellings of brick or wood siding exterior construction ranging in size from 950 to 1,100 square feet of living area. The dwellings were constructed from 1943 to 1966. One comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 240 to 480 square feet of building area. The dwellings are situated on sites ranging in size from 7,224 to 7,420 square feet of land area. The comparables sold from March 2015 to July 2016 for prices ranging from \$118,000 to \$157,550 or from \$107.27 to \$165.84 per square foot of living area, including land. The board of review also submitted a property record card and Multiple Listing Service sheet which depicts the sale of the subject for \$154,000 in May 2017. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

In rebuttal, the appellants' counsel argued board of review comparable #3 not an acceptable sale because it is a dissimilar 1.5-story style when compared to the subject's 1-story design. However, comparable sales #1 and #2 were acceptable sales.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted five comparable sales for consideration which includes one common comparable. The Board gave less weight to appellants' comparable #1 as it appears to be an outlier that sold considerably lower than the other comparables in the record. The Board also gave less weight to the board of review comparable #3 for its dissimilar 1.5 story design when compared to the subject's 1-story design.

The Board finds the best evidence of market value for the subject property to be the remaining comparables in the record, which includes the common comparable. These three comparables are similar to the subject in location, dwelling size, design and features though two comparables have significantly smaller lot sizes that require upward adjustments. The comparables sold from March 2015 to July 2016 for prices ranging from \$118,000 to \$157,550 or from \$107.27 to \$165.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$140,697 or \$143.71 per square foot of living area, including land, which falls within the value range established by the best comparable sales in the record. After considering necessary 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 and 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: 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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