



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

APPELLANT: Andrew & Jennifer Kiely
DOCKET NO.: 16-04922.001-R-1
PARCEL NO.: 06-19-230-003

The parties of record before the Property Tax Appeal Board are Andrew & Jennifer Kiely, the appellants, 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 a reduction 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: \$6,526
IMPR.: \$13,474
TOTAL: \$20,000

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 one-story dwelling of vinyl siding exterior construction with 824 square feet of living area. The dwelling was constructed in 1953. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 240 square foot garage. The property has a 7,405 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants completed Section IV of the residential appeal petition. The appeal petition depicts the subject property sold for \$17,000 in February 2016. The appeal petition indicates the sale was not between family or related corporations, the property was sold by a realtor and was advertised for sale through the Multiple Listing Service. To document the sale, the appellants submitted a copy of the Settlement

Statement (HUD-1), which disclosed that no commissions were paid to a realty firm. In addition, the appellants submitted a copy of a Multiple Listing Service (MLS) sheet that depicts the subject property had a "listing date" of July 1, 2015 and an "off market date" as of July 16, 2015 or 16 days in the year prior to the February 2016 sale. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,297. The subject's assessment reflects a market value of \$73,272 or \$88.92 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 .606 of a mile of the subject property. The comparables have sites ranging in size from 4,879 to 6,098 square feet of land area. The comparables consist of one-story dwellings of vinyl siding exterior construction ranging in size from 704 to 864 square feet of living area that were built between 1956 and 1960. The comparables each feature crawl space foundations, two comparables have central air-conditioning and three comparables each have a garage ranging in size from 200 to 400 square feet of building area. The comparables sold from October 2014 to September 2016 for prices ranging from \$60,000 to \$94,260 or from \$70.31 to \$114.49 per square foot of living area, including land.

The board of review submitted the subject's property record card and the PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's February 2016 sale that depicted the subject was not advertised for sale. The board of review also disclosed the subject property sold again in May 2017 for a price of \$87,500 and provided a copy of the PTAX-203 Real Estate Transfer Declaration associated with the sale that depicted the subject was advertised for sale prior to the 2017 transfer by warranty deed.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants submitted a brief in which it was asserted that since the board of review did not dispute that the appellants' appeal is based only on the recent sale of the subject property, the board of review's evidence was neither responsive or relevant to the basis of the appeal. Counsel reiterated that the subject was advertised for sale on the MLS only 5 months prior to the lien date at issue and sold for even less in that sale than it did in February 2016. Counsel asserted that the comparables submitted by the board of review were not comparable to the subject as they lack a basement unlike the subject.

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 evidence in the record supports a reduction in the subject's assessment.

The Board gave less weight to the subject's February 2016 for a price of \$17,000. The Board finds the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property shows the subject property was not advertised for sale, which fails to meet one of the key fundamental elements of an arm's-length transaction. The record disclosed the property was advertised in July 2015 for a price of \$15,900 and was described as perfect for handymen; indicating the property had condition issues.

The board of review presented sales data for four suggested comparable properties for the Board's consideration, along with information concerning the 2016 sale of the subject property. Although each of these comparable lack a basement unlike the subject, they were similar to the subject in location, dwelling size, design and age. They sold from October 2014 to September 2016 for prices ranging from \$60,000 to \$94,260 or from \$70.31 to \$114.49 per square foot of living area, including land.

Of these comparables, the Board finds the best evidence of market value in the record to be board of review comparables #1 through #3. These comparables sold from June 2015 to September 2016 for prices ranging from \$60,000 to \$80,600 or from \$70.31 to \$114.49 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$73,272 or \$88.92 per square foot of living area including land. After considering the sale of the subject property, and any adjustments to the comparables for differences when compared to the subject, the Board finds a 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: February 18, 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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