



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

APPELLANT: John & Mary Ronan
DOCKET NO.: 16-04963.001-R-1
PARCEL NO.: 04-29-207-017

The parties of record before the Property Tax Appeal Board are John & Mary Ronan, 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: \$4,217
IMPR.: \$37,920
TOTAL: \$42,137

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 split-level dwelling of brick exterior construction with 1,344 square feet of above grade living area. The dwelling was constructed in 1964 and features a finished lower level. The property has a 10,800 square foot site and is located in Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located from .81 of a mile to 1.96 miles from the subject property. The comparables have sites ranging in size from 7,000 to 12,690 square feet of land area. The comparables consist of 1.5-story dwellings of wood siding exterior construction ranging in size from 1,287 to 1,670 square feet of above grade living area and were constructed from 1904 to 1913. Each comparable has an unfinished basement. Three comparables each have a garage ranging in size from 440 to 972 square feet of building area.

The appellants did not disclose whether the comparables have central air conditioning. The comparables sold from September 2014 to November 2016 for prices ranging from \$18,064 to \$80,000 or from \$13.75 to \$58.74 per square foot of above grade living area, including land. Based on this evidence, the appellants 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 \$42,137. The subject's assessment reflects a market value of \$127,072 or \$94.55 per square foot of above grade 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 from .943 of a mile to 1.253 miles from the subject property. The comparables have sites ranging in size from 9,600 to 23,725 square feet of land area. The comparables consist of split-level dwellings of aluminum, vinyl or wood siding exterior construction that range in size from 1,222 to 1,380 square feet of above grade living area. The dwellings were constructed in 1977 or 1978. Each comparable has a lower level, three of which are finished; three comparables have central air conditioning; three comparables each have one fireplace; and each comparable has a garage ranging in size from 672 to 750 square feet of building area. These properties sold from December 2014 to September 2017 for prices ranging from \$149,950 to \$187,500 or from \$122.71 to \$136.56 per square foot of above grade living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants' counsel argued the board of review comparables are single-family dwellings which are not comparable to the subject's multi-family dwelling¹ and comparables #1, #2 and #4 also sold in 2017 which is remote in time to establish market value as of the January 1, 2016 assessment date.

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 parties submitted nine suggested comparable sales for the Board's consideration, none of which are truly similar to the subject. For example, the appellants' comparables are dissimilar 1.5 story dwellings with significantly older ages when compared to the subject. The board of review comparables sold less proximate in time to the subject's January 1, 2016 assessment date. In addition, board of review comparable #4 has a considerably larger lot size when compared to the subject.

¹ The Board finds the appellants' evidence in this record is unclear as to whether the appellant's comparables are single family or duplex designs.

Notwithstanding, the Board finds the best evidence of market value to be the board of review comparables #1, #2 and #3 which are most similar to the subject in design, dwelling size and features though all are newer in age and have superior garages. These comparables sold from December 2014 to August 2017 for prices ranging from \$149,950 to \$176,777 or from \$122.71 to \$129.22 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$127,072 or \$94.55 per square foot of living area, which falls below the range established by the best comparable sales in this record, justified considering the subject's older age and lack of a garage. 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 and a reduction in the subject's assessment is not 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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