



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

APPELLANT: Kristine Pearson  
DOCKET NO.: 17-01225.001-R-1  
PARCEL NO.: 05-16-308-006

The parties of record before the Property Tax Appeal Board are Kristine Pearson, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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:** \$5,888  
**IMPR.:** \$22,271  
**TOTAL:** \$28,159

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 2017 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 wood siding exterior construction with 1,192 square feet of living area. The dwelling was constructed in 1940. Features of the home include a part concrete slab and part crawl-space foundation and central air conditioning. The property has a 7,500 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same neighborhood codes as the subject as assigned by the township assessor. The comparables have sites containing 7,500 or 10,184 square feet of land area. The comparables consist of one-story dwellings of wood siding exterior construction ranging in size from 1,016 to 1,298 square feet of living area. The dwellings were constructed from 1935 to 1957. Comparable #3 has an effective age of 1963. One comparable features an unfinished basement, two comparables each have a

crawl space foundation, one comparable has a fireplace and two comparables each have a garage containing 300 or 308 square feet of building area. The comparables sold from October 2015 to June 2016 for prices ranging from \$37,550 to \$65,000 or from \$29.94 to \$50.08 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 \$28,159. The subject's assessment reflects a market value of \$84,944 or \$71.26 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum from the Grant Township Assessor critiquing the comparables submitted by the appellant. The assessor noted in the memorandum that the appellant's comparable #1 listing stated to bring your toolbox and ideas; comparable #2 was an estate sale that occurred in 2015 and included four additional lots; and comparable #3 was sold by the Secretary of Housing and Urban Development (HUD). Copies of the each of the comparables' property record cards and Multiple Listing Service (MLS) sheets were submitted to support the assessor's claims, along with an updated grid analysis of the comparables that depicts the appellant's comparable sale #3 as including five parcels with a total site size of 37,000 square feet of land area .

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same neighborhood code as the subject as assigned by the township assessor. The comparables were improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 963 to 1,204 square feet of living area. The dwellings were constructed from 1940 to 1957. One comparable features a part concrete slab and part crawl-space foundation, one comparable has a crawl-space foundation, three comparables each have a basement with two having finished area, each comparable has central air conditioning, two comparables have each one fireplace and four comparables have a garage ranging in size from 300 to 616 square feet of building area. The comparables sold from August 2014 to May 2017 for prices ranging from \$90,101 to \$124,000 or from \$75.08 to \$105.44 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 no reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration, though neither party submitted comparables that were truly similar to the subject. The board gave less weight to the three comparables submitted by the appellant, as the MLS sheet for comparable #1 depicts the

property as needing work indicating its condition may be inferior to the subject; comparable #2 sold in 2015 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date; and comparable #3 was sold by HUD calling into question whether or not the purchase price was reflective of fair cash value. The Board also gave less weight to board of review comparables #1 and #3 that have finished basements unlike the subject. Additionally, board of review comparable #3 is newer in age when compared to the subject. The Board finds board of review comparable #2 sold in 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the two remaining comparables submitted by the board of review. These comparables are somewhat similar to the subject in dwelling size, design, age and features. The comparables sold in June 2016 and May 2017 for prices of \$92,800 and \$97,000 or for \$96.37 and \$100.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$84,944 or \$71.26 per square foot of living area, land included, which is less than the most similar comparable sales in this record, but also supported considering the subject lacks a basement and a garage. After considering adjustments and differences between the subject and the best comparable sales in the record, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no change 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: April 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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