



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

APPELLANT: Kathryn & Ylli Plaku
DOCKET NO.: 17-01600.001-R-1
PARCEL NO.: 08-07-300-015

The parties of record before the Property Tax Appeal Board are Kathryn & Ylli Plaku, the appellants, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$3,121
IMPR.: \$90,420
TOTAL: \$93,541

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 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 is improved with a part one-story and part two-story single-family dwelling of frame exterior construction. The dwelling was built in 2005 and contains 2,843 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, and a fireplace. The property features both an attached 1,137 square foot garage and a detached 400 square foot garage. The property is situated on a 19,667 square foot site and located in Waukegan, Waukegan Township, Lake County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted information on three comparable sales located from .22 of a mile to 2.92 miles from the subject. The comparables based upon the provided schematic drawings consist of a two-story dwelling and two, part one-story and part two-story dwellings of aluminum or wood siding exterior construction situated on sites ranging from 7,514 to 27,219 square feet of land area. The

dwellings were built from 1994 to 2006 and range in size from 2,320 to 2,399 square feet of living area. The comparables each have an unfinished basement, central air conditioning and a garage ranging in size from 420 to 462 square feet of building area. Two of the comparables each have a fireplace. The comparables sold from August 2015 to December 2016 for prices of either \$190,000 or \$216,000 or from \$80.78 to \$90.04 per square foot of living area, including land.

Based on this evidence, the appellants requested an assessment reflecting a market value of approximately \$244,473 or \$85.99 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,541. The subject's assessment reflects a market value of \$282,175 or \$99.25 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 and data prepared by the Waukegan Township Assessor's Office. The assessor asserted that the subject parcel is part of a 3.6-acre site owned by the appellant whereas the comparables presented are smaller parcels located on residential streets with views of similar homes. In contrast, the subject dwelling has a larger basement, additional bath, large garage and large porch whereas none of the appellants' comparables have these amenities according to the assessor.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from 1.015 to 1.727-miles from the subject property. The comparable parcels range in size from 15,700 to 32,948 square feet of land area and have been improved with a one-story and two, two-story dwellings of brick or wood siding exterior construction. The homes were built between 2001 and 2009 and range in size from 2,429 to 2,800 square feet of living area. Each dwelling has an unfinished basement, central air conditioning and a garage ranging in size from 462 to 846 square feet of building area. Comparable #3 also has a fireplace. The comparables sold from April 2014 to September 2016 for prices ranging from \$222,000 to \$370,000 or from \$81.38 to \$132.14 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 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 a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables have varying degrees of

similarity to the subject and properties that present a lack of proximity to the subject. The Board has given reduced weight to appellants' comparable #2 as this dwelling was built in 1994 as compared to the subject dwelling that was built in 2005. The Board has given reduced weight to board of review comparable #1 as this is a one-story dwelling as compared to the subject's part one-story and part two-story design. The Board has given reduced weight to board of review comparable #3 as this property sold in 2014, a date more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date at issue.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #3 along with board of review comparable sale #2. These most similar comparables sold between August 2015 and May 2016 for prices ranging from \$190,000 to \$246,000 or from \$80.78 to \$101.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$282,175 or \$99.25 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value but within the range on a per-square-foot basis. The subject's higher overall value appears to be logical given the subject dwelling is larger than any of the three best comparables in the record. Based on this evidence, the Board finds 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: September 15, 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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