



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

APPELLANT: Mary Brady  
DOCKET NO.: 17-01608.001-R-1  
PARCEL NO.: 08-06-123-014

The parties of record before the Property Tax Appeal Board are Mary Brady, the appellant, 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:** \$7,988  
**IMPR.:** \$0  
**TOTAL:** \$7,988

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 vacant residential lot that contains approximately 37,751 square feet of land area. The property is located in Beach Park, Waukegan 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 vacant land sales located from .60 of a mile to 2.28 miles from the subject. The vacant residential lots range in size from 20,038 to 30,215 square feet of land area. The comparables sold from July 2015 to September 2016 for prices ranging from \$9,500 to \$15,000 or from \$0.43 to \$0.50 per square foot of land area. 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 \$7,988. The subject's assessment reflects a market value of

\$24,097 or \$0.64 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.

The board of review submitted a letter from the Waukegan Township Assessor's Office along with additional data. The assessor disclosed that the appellant's comparable sales #2 and #3 are not located in Waukegan Township. The assessor argued that the appellant's comparable #1 has no road access and should be adjusted upward and the appellant's comparable #3 sold in 2015.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on three comparable vacant land sales located in in the northwest part of Waukegan Township. The vacant residential lots range in size from 8,128 to 43,139 square feet of land area. The comparables sold from July 2016 to April 2017 for prices ranging from \$6,300 or \$30,000 or from \$0.70 to \$1.03 per square foot of land area. 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 a reduction in the subject's assessment is not warranted.

The parties submitted six suggested comparable vacant land sales for the Board's consideration. The Board finds neither party submitted comparables that are particularly similar to the subject due to differences in location, land area and sale date. The board gave reduced weight to the appellant's comparables #2 and #3 that were reported by the board of review to be located outside of Waukegan Township, which was unrefuted by the appellant, and which reduces their reliability as sales of properties reflective of the subject's market value. The Board also gave less weight to comparables #1 and #3 submitted by the board of review due to their much smaller land sizes when compared to the subject.

The Board finds, on this limited record, the best evidence of market value to be the appellant's comparable #1 and board of review #2. Although these two comparables have varying degrees of similarity to the subject in location, land size and road access, they sold proximate in time the January 1, 2017 assessment date and both are located in the northwest part of Waukegan Township, like the subject. They sold in July and September 2016 for prices of \$0.50 and \$0.70 per square foot of land area. The subject's assessment reflects a market value of \$0.64 per square foot of land area, which is between the two best comparable sales in this record on a price per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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: May 26, 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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COUNTY

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