



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

APPELLANT: Katherine Kennedy
DOCKET NO.: 17-01615.001-R-1
PARCEL NO.: 07-34-300-010

The parties of record before the Property Tax Appeal Board are Katherine Kennedy, 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: \$43,426
IMPR.: \$30,076
TOTAL: \$73,502

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 brick exterior construction with 1,092 square feet of living area. The dwelling was constructed in 1968. Features of the home include an unfinished basement and a fireplace. The property has a 218,236 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 1.8 to 5.45 miles from the subject. The comparables are described as one-story or one and one-half story dwellings of wood siding exterior construction ranging in size from 975 to 1,696 square feet of living area. The dwellings were constructed from 1952 to 1986 on sites ranging in size from 20,038 to 97,574 square feet of land area. The comparables each have a basement, with two having finished area, three comparables have central air conditioning and each comparable has a garage

ranging in size from 480 to 966 square feet of building area. The comparables sold from October 2015 to September 2016 for prices ranging from \$95,000 to \$240,000 or from \$64.76 to \$141.51 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,502. The subject's assessment reflects a market value of \$221,725 or \$203.05 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 support of the subject's assessment, the board of review submitted information on four comparable sales located from .981 of a mile to 1.613 miles from the subject. The comparables are described as one-story dwellings of wood siding or brick exterior construction ranging in size from 1,040 to 1,752 square feet of living area. The dwellings were constructed from 1950 to 1966 on sites ranging in size from 37,448 to 321,473 square feet of land area. Three comparables each have a basement, with one having finished area, two comparables have central air conditioning and each comparable has a garage ranging in size from 440 to 1,432 square feet of building area. The comparables sold from December 2015 to November 2017 for prices ranging from \$230,000 to \$351,000 or from \$180.35 to \$263.38 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted eight comparable sales to support their respective positions. The Board gave less weight to the appellant's comparables #1, #2 and #3 based on their distant locations being at least 3.3 miles from the subject property. The Board gave less weight to board of review comparables #1, #2 and #3. Comparable #1's site has 321,473 square feet or 7.38 acres of land area of which 6.38 acres are farmland unlike the subject's site which does not have any farmland. Comparables #2 and #3 have larger dwelling sizes when compared to the subject.

The Board finds the best evidence of the subject's market value to be the appellant's comparable #4 and board of review comparable #4. Both comparables are similar to the subject in location, dwelling size, design, age and some features, although both comparables have much smaller site sizes that require significant upward adjustments but have superior garages that require downward adjustments. They sold in October 2015 and November 2017 for prices of \$112,000 and \$230,000 or for \$114.87 and \$221.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$221,725 or \$203.05 per square foot of living

area, including land, which is supported by the two best comparable sales in the record, when considering the subject's considerably larger site size. After considering any necessary 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. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, 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: 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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