



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

APPELLANT: Anne Bain
DOCKET NO.: 17-01840.001-R-1
PARCEL NO.: 14-29-204-003

The parties of record before the Property Tax Appeal Board are Anne Bain, the appellant, by attorney Thomas A. O'Donnell, Jr. of O'Donnell Law Offices, Ltd. in Barrington; 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: \$21,339
IMPR.: \$76,169
TOTAL: \$97,508

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 2015 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 1.5-story dwelling of wood siding exterior construction with 1,859 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 472 square foot garage. The property has an 8,572 square foot site and is located in Lake Zurich, Ela 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 from .46 of a mile to 1.17 miles from the subject property. The comparables have sites ranging in size from 5,433 to 8,564 square feet of land area. The comparables consist of 2-story dwellings of wood siding exterior construction ranging in size from 1,868 to 2,070 square feet of living area. The dwellings were constructed from 1983 to 1988. One comparable has an unfinished basement and two

comparables have no basements. The comparables each feature central air conditioning and a garage containing 400 or 440 square feet of building area. In addition, two comparables have one fireplace each. The comparables sold from January to June 2016 for prices ranging from \$259,000 to \$270,000 or from \$125.12 to \$141.74 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 \$97,508. The subject's assessment reflects a market value of \$294,142 or \$158.23 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 noted in the grid analysis that the subject property backs up to a pond. The board of review provided a site map of the subject property, along with a location map depicting the locations of the appellant's comparables and the board of review comparables relative to the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood as the subject and within .24 of a mile of the subject property. The comparables have sites ranging in size from 9,001 to 13,826 square feet of land area. The comparables consist of 2-story dwellings of wood siding exterior construction that were built from 1987 to 1989 and range in size from 1,739 to 2,090 square feet of living area. One comparable features a part concrete slab and a part crawl space foundation and three comparables have unfinished basements. The comparables each have central air conditioning and a garage containing 462 square feet of building area. In addition, three comparables have one fireplace each. The comparables sold from December 2015 to May 2017 for prices ranging from \$317,900 to \$368,000 or from \$154.82 to \$182.81 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that it appears that the pond the subject backs up to, referenced by the assessor's office, is more of a woodsy wetland. Counsel provided photos from Google Earth and Lake County Maps to support their claim. In addition, the appellant's counsel critiqued the comparables provided by the board of review.

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 seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant which are located outside of the subject's neighborhood and/or lack of a basement, unlike the subject. The Board also gave

reduced weight to board of review comparable #2 which differs from the subject in that it lacks a basement. The Board finds board of review comparable #3 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.

The Board finds the best evidence of market value to be the remaining two comparables submitted by the board of review. These comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, age and features. The comparables sold in December 2016 and May 2017 for prices of \$368,000 and \$317,900 or \$176.08 and \$182.81 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$294,142 or \$158.23 per square foot of living area, land included, which is supported by the best comparable sales in this record. After considering any necessary 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.

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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