



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

APPELLANT: Blanche Coutts
DOCKET NO.: 17-01917.001-R-1
PARCEL NO.: 12-21-304-069

The parties of record before the Property Tax Appeal Board are Blanche Coutts, 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 **a reduction** 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: \$119,835
IMPR.: \$53,321
TOTAL: \$173,156

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 1.5-story dwelling of wood siding exterior construction with 1,528 square feet of living area. The dwelling was constructed in 1954. Features of the home include a crawl space foundation, a fireplace and a 356 square foot garage. The property has a 19,035 square foot site and is located in Lake Bluff, Shields 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 .60 to .91 of a mile of the subject property. The comparables have sites ranging in size from 6,200 to 12,696 square feet of land area and consist of one, 2-story dwelling and two, 1.5-story dwellings of brick or wood siding exterior construction that range in size from 1,772 to 1,794 square feet of living area. The dwellings were constructed from 1900 to 1962. Each comparable features a basement with one having finished area, central air conditioning, one or two fireplaces and a garage

ranging in size from 220 to 462 square feet of building area. The comparables sold from March 2015 to February 2017 for prices ranging from \$489,000 to \$537,500 or from \$275.49 to \$303.33 per square foot of living area, including land. The appellant provided the Multiple Listing Service (MLS) sheet associated with the sale of comparable #1 that disclosed the property had been recently rehabbed. Based on the comparable sales 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 \$185,909. The subject's assessment reflects a market value of \$560,811 or \$367.02 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 its contention of the correct assessment, the board of review submitted information on two comparable sales located .824 or .843 of a mile of the subject property. The comparables have sites containing 9,287 or 9,300 square feet of land area and are improved with one, 1.75-story dwelling and one, 2-story dwelling of shingle-wood or wood siding exterior construction containing 1,754 or 2,100 square feet of living area. The dwellings were constructed in either 1895 or 1910. Each comparable has a basement with one having finished area, central air conditioning, two fireplaces and a 400 or a 528 square foot garage. These properties sold in May 2015 and July 2016 for prices of \$805,000 and \$718,000 or \$383.33 and \$409.35 per square foot of living area, including land, respectively. The board of review provided property record cards of the subject and the comparables. Based on the comparable sales 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in land area, dwelling size, design, age and features. However, the Board gave less weight to the appellant's comparable #1 and board of review comparables #1 and #2 due to their smaller sites and older dwellings when compared to the subject.

The Board finds on this limited record the best evidence of market value to be the appellant's comparable sales #2 and #3. Although these comparables have varying degrees of similarity when compared to the subject, these homes are somewhat similar to the subject in land area, dwelling size and age. These comparables sold in September 2015 and February 2017 for prices of \$510,000 and \$537,500 or \$284.28 and \$303.00 per square foot of living area, including land, respectively. The subject is inferior to these comparables in that it lacks a basement and central air conditioning. The subject's assessment reflects a market value of \$560,811 or \$367.02 per

square foot of living area, including land, which is greater than the two more similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's estimated market value is warranted commensurate with the appellant's request.

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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