



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

APPELLANT: Patricia Mack
DOCKET NO.: 17-01973.001-R-1
PARCEL NO.: 08-21-210-004

The parties of record before the Property Tax Appeal Board are Patricia Mack, the appellant(s), 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: \$6,588
IMPR.: \$46,569
TOTAL: \$53,157

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 two-story multi-family duplex dwelling of brick exterior construction with 3,424 square feet of living area. The dwelling was constructed in 1922. Features include a full unfinished basement, a fireplace and a detached 320 square foot garage. The property has a 6,920 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within .96 of a mile from the subject and where two of the comparables have the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story dwellings of brick, wood or asbestos siding exteriors that were built between 1915 and 1939. The dwellings range in size from 2,932 to 3,894 square feet of living area. Each dwelling features a full or partial unfinished

basement; two of the comparables have one and two fireplaces, respectively; and four of the comparables have garages ranging in size from 352 to 484 square feet of building area. The comparables have parcels ranging in size from 7,181 to 29,039 square feet of land area. The comparables sold between February 2016 and May 2017 for prices ranging from \$57,000 to \$196,000 or from \$18.59 to \$50.33 per square foot of living area, including land.

As additional evidence, the appellant provided two sets of Multiple Listing Service (MLS) listing data for comparable #5, the highest sale price property, noting specifically that the dwelling was "completely restored" as of 2016 after its purchase as a foreclosure in 2012.

Based on the foregoing 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 \$53,157. The subject's assessment reflects a market value of \$160,353 or \$46.83 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 a memorandum prepared by the Waukegan Township Assessor's Office, the assessor noted that the subject is a remodeled brick duplex located on a residential street. In support of the remodeling assertion, the assessor submitted MLS rental listing data describing the dwelling as having been recently rehabbed along with interior photographs.

Furthermore, as to the appellant's comparable properties, the assessor noted the following: comparable #1 is a single-family dwelling that sold in poor condition as stated in the MLS describing the sale in "as is" condition which, the assessor contended is "being gut remodeled"; comparable #2 was a foreclosure that sold in poor condition as noted in the MLS listing indicating one of the units cannot be rented; comparable #3 is a single-family dwelling which sold in fair condition and "require roughly \$26,000 in rehab"; comparable #4 is located on a busy road; and comparable #5, according to the MLS listing, has new windows and new fixtures in bath. The assessor contends, contrary to the appellant's assertion, that comparable #5 has not been fully restored and notes that no interior photographs were provided to establish condition.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within 1.168-miles from the subject and where comparable #1 has the same neighborhood code assigned by the assessor as the subject property. Comparable #2 is the same property as appellant's comparable #5. The comparables consist of two-story multi-family duplex or triplex dwellings of brick exterior. The dwellings were built in either 1915 or 1930. The dwellings range in size from 2,822 to 3,894 square feet of living area. Each dwelling features a full or partial unfinished basement; one comparable has a fireplace; and each comparable has attached or detached garages ranging in size from 400 to 572 square feet of building area, where comparable #1 has two detached garages each with 572 square feet of building area. The comparables have parcels ranging in size from 6,302 to 8,932 square feet of land area. The comparables sold between January 2015 and March 2017 for prices ranging from \$114,000 to \$196,000 or from \$40.40 to \$50.33 per square foot of living area, including land.

Based on this evidence and argument, 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 a total of seven comparable properties, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 which were single-family dwellings dissimilar to the subject's multi-family design. The Board has given reduced weight to board of review comparable #3 due to its sale date in 2015 as there are other more recent sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #4 and #5 along with the board of review comparable sales #1 and #2, where there is one common property presented by the parties. These four comparables are each multi-family dwellings where appellant's comparable #2 lacks a garage amenity; the comparables also have similarities to the subject in age, size and other features. These most similar comparables sold between February 2016 and May 2017 for prices ranging from \$57,000 to \$196,000 or from \$19.44 to \$50.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$160,353 or \$46.83 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this comparable sales evidence and the rental listing evidence that the subject property has been renovated, 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: 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

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