



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

APPELLANT: Rasa Jonaitiene
DOCKET NO.: 17-02311.001-R-1
PARCEL NO.: 14-15-111-026

The parties of record before the Property Tax Appeal Board are Rasa Jonaitiene, 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: \$22,874
IMPR.: \$52,066
TOTAL: \$74,940

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 single-family dwelling of wood siding exterior construction with 1,392 square feet of living area. The dwelling was constructed in 1990. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and an attached 480 square foot garage. The property has a 5,360 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 four comparable sales located within .34 of a mile from the subject property and each comparable shares the same neighborhood code assigned by the assessor as the subject. The comparables consist of 1.5-story or 2-story dwellings of wood siding exterior construction. The dwellings were built between 1938 and 1997 with the two oldest dwellings having reported effective ages of 1962 and 1969, respectively. The homes

range in size from 1,195 to 1,689 square feet of living area. Three of the comparables have concrete slab or crawl-space foundations; comparable #4 has a full basement which the appellant contends is an English-style finished basement based on an attached Multiple Listing Service (MLS) data sheet for the property. Three homes each have central air conditioning, two comparables each have a fireplace and a garage of either 336 or 400 square feet of building area. The comparables sold between August 2015 and January 2017 for prices ranging from \$140,000 to \$223,000 or from \$82.89 to \$168.83 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$68,201 which would reflect a market value of \$204,623 or \$147.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,940. The subject's assessment reflects a market value of \$226,063 or \$162.40 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 four comparable sales located within .336 of a mile from the subject property and each comparable shares the same neighborhood code assigned by the assessor as the subject. Board of review comparable #4 is the same property as appellant's comparable #4 but with an April 2018 sale price reported by the assessing officials that is \$40,000 higher than the 2015 sale price the appellant reported. The comparables consist of two-story dwellings of wood siding exterior construction. The dwellings were built in 1994 or 1997. The homes range in size from 1,232 to 1,560 square feet of living area with a basement and central air conditioning. Two comparables each have a fireplace and three comparables each have a garage ranging in size from 400 to 440 square feet of building area. The comparables sold between March 2017 and April 2018 for prices ranging from \$248,000 to \$335,000 or from \$192.31 to \$214.74 per square foot of living area, including land.

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 a total of seven suggested comparable sales, with one common property with two different sale prices in 2015 and 2018, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 along with board of review comparable #4 as these sales occurred most remote in time to the valuation date at issue of January 1, 2017 when there are more proximate sales in the record

for tax year 2017. The Board has given reduced weight to appellant's comparables #2 and #3 as their dates of construction/effective ages are significantly older than the subject dwelling built in 1990.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3 recognizing that each of these homes has a superior basement foundation as compared to the subject's crawl-space foundation which necessitates consideration of downward adjustments for this difference. These three most similar comparables sold between March and August 2017 for prices ranging from \$283,000 to \$335,000 or from \$192.31 to \$214.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$226,063 or \$162.40 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and appears to be logical given the subject slightly older age and lack of a basement. Based on this evidence, the Board finds the appellant has not established overvaluation by a preponderance of the evidence and 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: June 16, 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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