



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

APPELLANT: Lydia Ecklund
DOCKET NO.: 17-02329.001-R-1
PARCEL NO.: 14-10-303-005

The parties of record before the Property Tax Appeal Board are Lydia Ecklund, 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: \$30,361
IMPR.: \$70,741
TOTAL: \$101,102

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 dwelling of wood siding exterior construction with 2,276 square feet of living area. The dwelling was constructed in 1938 but has an effective age of 1962 due to remodeling in 1991. Features of the home include a crawl space foundation, central air conditioning and a 660 square foot garage. The property has a 10,400 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 within .85 of a mile of the subject property. The comparables have sites ranging in size from 8,016 to 12,800 square feet of land area and consist of two-story dwellings of wood siding exterior construction that range in size from 1,898 to 2,460 square feet of living area. The dwellings were constructed from 1954 to 1994. Comparable #2 has an effective age of 1972. One comparable features a concrete slab

foundation, two comparable each have a finished basement with one having a walk-out design. Each comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 420 to 624 square feet of building area.¹ The comparables sold from January to October 2016 for prices ranging from \$262,00 to \$345,000 or from \$128.05 to \$161.21 per square foot of living area, including land. 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 \$105,777. The subject's assessment reflects a market value of \$319,086 or \$140.29 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 six comparable sales located from .31 of a mile to 3.34 miles from the subject property. The comparables have sites ranging in size from 8,468 to 40,693 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 1,990 to 2,430 square feet of living area. The dwellings were constructed from 1919 to 1963. Comparables #1, #3 and #4 have effective ages of 1961, 1973 and 1990, respectively. One comparable has no basement, one comparable has a concrete slab foundation, four comparables have unfinished basements, five comparables have central air conditioning, three comparables have a fireplace and each comparable has one or two garages ranging in size from 420 to 775 square feet of building area. These properties sold from May 2016 to July 2018 for prices ranging from \$293,500 to \$410,000 or from \$131.61 to \$203.37 per square foot of living area, including land. The board of review provided property record cards of the subject and its 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 nine 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 sale date, location, land area, age and features. However, the Board gave less weight to the appellant's comparables #1 and #3 which have dwellings that are newer in age when compared to the subject and each feature a basement unlike the subject's concrete slab foundation. The Board also gave reduced weight to board of review comparables #2 through #5 which differ from the subject in location, site size, foundation type and/or sale dates occurring in

¹ The appellant provided the Multiple Listing Service sheets associated with the sales of comparables #1 and #3 which described each comparable as having finished basements with comparable #3 also having a walk-out design.

2018 which are less proximate in time to the assessment date at issue, thus less likely to be indicative of the subject's market value as of January 1, 2017.

The Board finds, on this limited record, the best evidence of market value to be the appellant's comparable #2 and board of review comparable #1. Although these comparables have varying degrees of similarity when compared to the subject, the homes are somewhat similar to the subject in location, site size, dwelling size, foundation and effective age. These comparables sold in January and May 2016 for prices of \$135.80 and \$138.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$140.29 per square foot of living area, including land, which is higher than the two more similar comparable sales in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on this evidence the Board finds a reduction in the subject's assessment is 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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