



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

APPELLANT: Bonnie Martin
DOCKET NO.: 17-02335.001-R-1
PARCEL NO.: 14-33-110-022

The parties of record before the Property Tax Appeal Board are Bonnie Martin, 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: \$50,920
IMPR.: \$155,446
TOTAL: \$206,366

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 2-story dwelling of brick exterior construction with 3,568 square feet of living area. The dwelling was built in 1986. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an 868 square foot attached garage. The subject is located in Deer Park, Ela Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located within the same neighborhood and from .37 to 1.66 miles from the subject property. The comparables are situated on sites ranging in size from 37,895 to 65,290 square feet of land area and are improved with one, 1.5-story and five, 2-story dwellings of wood siding or brick exterior construction that were built from 1986 to 1998. The dwellings range in size from 3,362 to 3,691 square feet of living area. Each comparable has a partial or a full

unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 414 to 832 square feet of building area. The comparables sold from January 2016 to April 2017 for prices ranging from \$478,000 to \$612,500 or from \$142.15 to \$176.45 per square foot of living area, including land. The appellant also included a copy of the Multiple Listing Service Sheet for a property located at 23686 W. Jupiter Lane, Deer Park and argued this sale was an outlier.¹ 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 \$206,366. The subject's assessment reflects an estimated market value of \$622,522 or \$174.47 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on eight comparable sales located from .153 to 1.026 miles from the subject.² The comparables are situated on sites ranging in size from 35,812 to 95,428 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that were built from 1980 to 1992. The dwellings range in size from 3,273 to 3,731 square feet of living area. The comparables each have a partial or full basement, with five having finished area; central air conditioning; one to three fireplaces and a garage ranging in size from 693 to 952 square feet of building area. The comparables sold from May 2016 to January 2018 for prices ranging from \$585,000 to \$850,000 or from \$165.94 to \$236.11 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 12 comparable sales for the Board's consideration, two of which are common to both parties. The Board gave reduced weight to appellant's comparable #1 due to its dissimilar age when compared to the subject. The Board gave less weight to the parties' common comparable (appellant's comparable #6/board of review comparable #3) along with the board of review comparables #1, #4, #6 and #8 as they each have finished basement area in contrast to the subject's unfinished basement. Less weight was given to board of review comparable #7 which has a considerably larger basement area when compared to the subject. The Board finds the appellant's comparables #2 through #5 along with board of review comparables #2, and #5 which includes the parties' remaining common comparable are more similar to the subject in dwelling size, design, age and features. These comparables sold from January 2016 to January 2018 for prices ranging from \$478,000 to \$612,500 or from \$142.18 to \$179.80 per square foot of living area, including land. The subject's assessment reflects an

¹ This is the same property as board of review comparable #6.

² Board of review comparables #2 and #3 are the same properties as appellant's comparables #5 and #6.

estimated market value \$622,522 or \$174.47 per square foot of living area, including land, which falls within the price per square foot range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, 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

AGENCY

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