



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

APPELLANT: Nancy Abzug
DOCKET NO.: 17-02377.001-R-1
PARCEL NO.: 15-14-304-003

The parties of record before the Property Tax Appeal Board are Nancy Abzug, 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: \$74,849
IMPR.: \$64,165
TOTAL: \$139,014

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 one-story single-family dwelling with wood-siding exterior construction containing 2,101 square feet of living area. The dwelling was constructed in 1968 on a concrete slab foundation. The home features central air conditioning, a fireplace and an attached garage with 598 square feet of building area. The property has a 29,185-square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of six comparable sales located within .62 of a mile of the subject and in the same neighborhood code as assigned to the subject property by the local assessor. The dwellings are situated on lots ranging in size from 20,473 to 32,670 square feet of land area. The comparables are improved with one-story wood-sided or brick single-family dwellings ranging in size from 1,854 to 2,192 square feet of living area. The homes were each

built on a concrete slab or crawl-space foundation from 1957 to 1961. The homes each feature central air conditioning, one or two fireplaces and an attached garage ranging in size from 440 to 600 square feet of building area. The sales of the comparables occurred from February 2016 to April 2017 for prices ranging from \$360,000 to \$418,000 or from \$175.52 to \$198.49 per square foot of living area, including land. The appellant noted that comparable #2 had undergone remodeling as described in the Multiple Listing Service (MLS) sheet submitted into evidence by the appellant.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$136,551 which would reflect a market value of \$409,694 or \$195.00 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 \$139,014. The subject's assessment reflects a market value of \$419,384 or \$199.59 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 eight comparable sales¹ located from .021 to .408 of a mile from the subject and in the same neighborhood code as assigned to the subject property by the local assessor. The board of review comparables #1 and #4 were also submitted by the appellant as comparables #2 and #3, respectively. The properties are improved with one-story dwellings with brick or wood-siding exteriors that range in size from 1,802 to 2,327 square feet of living area. The dwellings were constructed from 1958 to 1968 on lots ranging in size from 19,602 to 32,670 square feet of land area. One comparable has a concrete slab foundation, five homes each have a crawl space foundation, and two homes feature a basement, with one having finished area. Five comparables have central air conditioning; each dwelling has one or two fireplaces; and each has a garage ranging in size from 441 to 668 square feet of building area. The sales of the comparables occurred from February 2016 to November 2017 for prices ranging from \$367,000 to \$495,000 or from \$183.21 to \$240.29 per square foot of living area, including land. The board of review submission also included copies of property record cards for the subject and each of its comparables.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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

¹ The Property Tax Appeal Board has re-numbered the board of review comparables on second page of its grid as comparables #5 through #8 for clarification.

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 twelve comparable sales, including two common comparables, to support their respective positions before the Property Tax Appeal Board. The comparables had varying degrees of similarity to the subject. The Board gave less weight to board of review comparable sales #7 and #8 based on these properties each having a basement amenity compared to the subject which has a concrete slab foundation. The Board also gave less weight to board of review comparables #2 and #6 based on their lack of central air conditioning amenity, unlike the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparable sales, along with board of review sales #1, #3, #4, and #5 which includes the parties' two common sales. These eight comparables were most similar to the subject in terms of neighborhood code, physical proximity to the subject, land/dwelling size, age, construction and most features. These eight most similar comparables in this record sold from February 2016 to June 2017 for prices ranging from \$360,000 to \$425,000 or from \$175.52 to \$220.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$419,384 or \$199.59 per square foot of living area, land included, which is within the range established by the most similar comparable sales in this record.

After considering adjustments to the comparables for differences such as dwelling sizes, lot sizes and some amenities such as central air conditioning, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Based on this evidence, the Board finds that the subject's estimated market value as reflected by its assessment is supported, and no reduction in the subject's assessment is warranted.

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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