



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

APPELLANT: Susan Dacks
DOCKET NO.: 17-02595.001-R-1
PARCEL NO.: 02-25-305-023

The parties of record before the Property Tax Appeal Board are Susan Dacks, 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: \$13,449
IMPR.: \$60,386
TOTAL: \$73,835

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 vinyl siding exterior with 2,016 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 9,029 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales that were located within .37 of a mile of the subject property. The comparables consist of two-story¹ dwellings of vinyl or wood siding exterior. The homes were built between 1978 and 1988 and range in size from 1,742 to 2,204

¹ Appellant's comparable #2 in the grid analysis fails to identify a story height, but the accompanying schematic and photograph confirm this is a two-story dwelling.

square feet of living area. Each home features a full or partial basement, two of which have finished areas based upon the appellant's reliance for comparable #6 of descriptive information from a Multiple Listing Service (MLS) data sheet. The dwellings also each have central air conditioning, a fireplace and an attached garage ranging in size from 440 to 704 square feet of building area. In light of the MLS data sheet, the appellant further reported that comparable #6 was a "recent rehab." The comparables sold from January 2015 to December 2016 for prices ranging from \$169,900 to \$235,000 or from \$84.61 to \$129.07 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment that would reflect a market value of \$192,025 or \$95.25 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 \$73,835. The subject's assessment reflects a market value of \$222,730 or \$110.48 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 numbered 1 through 4 which, in the order presented by the board of review, consist of appellant's comparables #6, #5, #4 and #3.

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 six comparable sales, with four common comparables presented by both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 and appellant's comparable #5/board of review comparable #2 as these two properties sold in 2015, a date more remote in time than other sales in the record and which are less likely to be indicative of the subject's estimated market value as of January 1, 2017. The Board has also given reduced weight to appellant's comparable #4/board of review comparable #3 as this dwelling was constructed in 1978 as compared to the subject dwelling that was built in 1989.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #6 where two of these properties were presented as board of review comparable sales #1 and #4. These three most similar comparables sold from February to October 2016 for prices ranging from \$169,900 to \$230,000 or from \$84.61 to \$129.07 per square foot of living area, including

land. The subject's assessment reflects a market value of \$222,730 or \$110.48 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. While the appellant provided a copy of the MLS data sheet for comparable #6 reflecting renovations, the appellant provided no data concerning the condition of the subject property; on this record it is unknown whether any renovations or remodeling have or have not been performed on the subject property. Therefore, the Property Tax Appeal Board finds there no reason to give any less weight to appellant's sale #6 as part of the basis to determine the correct assessment of the subject property. In conclusion, based on this evidence, 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: April 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Susan Dacks, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085