



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

APPELLANT: Deann Baseley
DOCKET NO.: 17-02643.001-R-1
PARCEL NO.: 04-28-113-016

The parties of record before the Property Tax Appeal Board are Deann Baseley, 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: \$3,479
IMPR.: \$29,783
TOTAL: \$33,262

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 dwelling of wood siding exterior construction with 1,421 square feet of living area. The dwelling was built in 1963. Features of the property include an unfinished basement, one bathroom and a detached garage with 528 square feet of building area. The property has a 7,000 square foot site and is located in Zion, Zion 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 improved with one-story dwellings with wood siding exteriors ranging in size from 1,352 to 1,548 square feet of living area. The dwellings were built from 1956 to 1985. Each comparable has a basement with one being partially finished, four comparables have central air conditioning, and three comparables each have two fireplaces. One comparable has an attached garage with 576 square feet of building

area; one comparable has a detached garage with 616 square feet of building area; and one comparable has both an attached garage and a detached garage with 286 and 576 square feet of building area, respectively. These properties have sites ranging in size from 5,922 to 20,600 square feet of land area and are located from .41 to 1.20 miles of the subject property. The sales occurred from July 2015 to August 2016 for prices ranging from \$50,000 to \$110,000 or from \$32.30 to \$80.99 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$25,812.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,262. The subject's assessment reflects a market value of \$100,338 or \$70.61 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 three comparable sales improved with one-story dwellings with brick or wood siding exteriors ranging in size from 1,232 to 1,352 square feet of living area. The homes were built from 1967 to 1978. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and an attached or detached garage with either 400 or 576 square feet of building area. The comparables have sites ranging in size from 9,840 to 24,000 square feet of land area and are located within .567 miles from the subject property. The sales occurred from October 2015 to May 2017 for prices ranging from \$109,500 to \$150,000 or from \$80.99 to \$121.75 per square foot of living area, including land. Board of review sale #3 is the same comparable as appellant's comparable #1.

In rebuttal the board of review evidence disclosed that appellant's comparables #2 and #4 are multi-family buildings, not similar to the subject, although the Multiple Listing Service (MLS) listing for appellant's comparable #2 does not describe the home as a multi-family dwelling. The board of review evidence also disclosed that appellant's sale #5 had code violations that needed to be remedied so that an occupancy permit could be issued and appellant's comparable #6 was a short sale.

The board of review requested the assessment be sustained.

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 record contains eight sales submitted by the parties to support their respective positions with one comparable being common to both parties. Less weight is given appellant's sales #2 and #4 as each property has a different house type code than the subject property and the board of review indicated that both were multi-family buildings not comparable to the subject dwelling.

Additionally, appellant's comparable #4 was significantly newer than the subject dwelling. Less weight is given appellant's comparable #5 due to the unrefuted assertion that this property had code violations that needed to be remedied so that an occupancy permit could be issued. The Board finds the best evidence of market value to appellant's comparables #1, #3 and #6 as well as the board of review comparables, which includes the common property. These five comparables sold for prices ranging from \$75,000 to \$150,000 or from \$55.23 to \$121.75 per square foot of living area, including land. The common comparable sold for a price of \$109,500 or \$80.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$100,338 or \$70.61 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported by the common sale submitted by the parties. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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: 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

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

APPELLANT

Deann Baseley, 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