



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

APPELLANT: Mary Brady  
DOCKET NO.: 17-02644.001-R-1  
PARCEL NO.: 04-28-112-002

The parties of record before the Property Tax Appeal Board are Mary Brady, 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:** \$2,882  
**IMPR.:** \$35,739  
**TOTAL:** \$38,621

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 is improved with a tri-level style dwelling with vinyl siding containing 1,152 square feet of above ground living area. The dwelling was built in 1993. Features of the home include a lower level with 576 square feet of finished area, an unfinished basement with 480 square feet, central air conditioning and a detached garage with 440 square feet of building area. The property has a 5,800 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 five comparable sales improved with two split-level dwellings and three tri-level dwellings with wood siding and brick exteriors ranging in size from 1,061 to 1,248 square feet of above ground living area. The dwellings were built from 1961 to 1978. Each comparable has a lower level with four having finished area ranging in size from

312 to 1,120 square feet, one comparable has an unfinished basement, three comparables have central air conditioning, two comparables have one or two fireplaces, and two comparables have an attached garage with 480 and 408 square feet of building area. These properties have sites ranging in size from 6,390 to 11,100 square feet of land area and are located from .11 to 1.42 miles from the subject property. The sales occurred from May 2016 to March 2017 for prices ranging from \$69,000 to \$120,000 or from \$57.69 to \$107.14 per square foot of above ground living area, land included. The appellant requested the subject's assessment be reduced to \$31,676.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,621. The subject's assessment reflects a market value of \$116,504 or \$101.13 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 tri-level dwellings with vinyl siding ranging in size from 1,052 to 1,304 square feet of above ground living area. The homes were built from 1989 to 1995. Each comparable has a finished lower level with either 552 or 576 square feet, one comparable has an unfinished basement, each comparable has central air conditioning, and each comparable has a detached or an attached garage ranging in size from 528 to 576 square feet of building area. The comparables have sites ranging in size from 7,000 to 8,250 square feet of land area and are located from .119 to .792 miles from the subject property. The sales occurred from November 2015 to June 2017 for prices ranging from \$100,000 to \$123,000 or from \$86.81 to \$104.56 per square foot of above ground living area, including land.

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 Board finds the best comparables to be those submitted by the board of review. The board of review comparables are most similar to the subject in age, style and features. These three comparables sold for prices ranging from \$100,000 to \$123,000 or from \$86.81 to \$104.56 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$116,504 or \$101.13 per square foot of above ground living area, including land, which is within the range established by the best comparable sales in this record.

Less weight is given the appellant's comparables due to their older age and inferior features relative to the subject dwelling.

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

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COUNTY

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