



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

APPELLANT: Deann Baseley
DOCKET NO.: 17-02645.001-R-1
PARCEL NO.: 04-28-105-027

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: \$2,941
IMPR.: \$19,196
TOTAL: \$22,137

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 with a wood siding exterior containing 1,026 square feet of living area. The dwelling was built in 1963. Features of the property include a crawl space foundation, central air conditioning, and a detached garage with 396 square feet of building area. The property has a 5,920 square foot site and is 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 one-story dwellings with either wood siding or brick exteriors ranging in size from 962 to 1,104 square feet of living area. The dwellings were built from 1953 to 1964. Three comparables have unfinished basements, one comparable has a fireplace and four comparables have either a detached or an attached garage ranging in size from 352 to 576 square feet of building area. These properties

have sites ranging in size from 6,660 to 8,281 square feet of land area and are located from .01 to .77 miles from the subject property. The sales occurred from April 2016 to August 2016 for prices ranging from \$40,000 to \$75,500 or from \$41.58 to \$71.77 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$15,816.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,137. The subject's assessment reflects a market value of \$66,778 or \$65.09 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 wood siding exteriors ranging in size from 955 to 1,176 square feet of living area. The homes were built from 1959 to 1966. Comparables #2 and #3 each have an unfinished basement, comparables #1 has one fireplace as well as has central air conditioning, and comparables #1 and #2 each have a detached garage with 440 and 484 square feet of building area, respectively. The comparables have sites ranging in size from 8,000 to 43,443 square feet of land area and are located from .532 to .619 miles from the subject property. The sales occurred in August 2015 and June 2017 for prices ranging from \$89,500 to \$138,500 or from \$76.11 to \$145.03 per square foot of 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 parties submitted information on eight comparable sales to support their respective positions. The Board gives less weight to board of review comparable #2 as the sale price of this property appears to be an outlier relative to the other sales in the record. The Board gives less weight to board of review sale #3 as this property has a site that is 634% larger than the subject site. The six remaining comparables have varying degrees of similarity to the subject with three comparables having unfinished basements whereas the subject has a crawl space foundation requiring a downward adjustment to the comparables; five comparables have no central air condition while the subject has central air conditioning requiring an upward adjustment to the comparables for the lack of this feature; two comparables have one fireplace while the subject has no fireplace requiring a downward adjustment to the comparables for this feature; and one comparable has no garage while the subject has a detached garage requiring an upward adjustment for this feature. These six comparables sold from August 2015 to August 2016 for prices ranging from \$40,000 to \$89,500 or from \$41.58 to \$76.11 per square foot of living area, including land. The subject's assessment reflects a market value of per square foot of \$66,778 or

\$65.09 living area, including land, which is within the range established by the best comparable sales in this record and well supported after considering the adjustments to these sales for differences from the subject property. In conclusion, 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



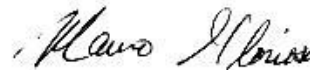
Member

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: 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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