



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

APPELLANT: Bruce & Debora Jackola
DOCKET NO.: 17-02646.001-R-1
PARCEL NO.: 04-22-319-008

The parties of record before the Property Tax Appeal Board are Bruce and Debora Jackola, the appellants, 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: \$4,243
IMPR.: \$20,452
TOTAL: \$24,695

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.75-story multi-family dwelling with a wood siding exterior containing 1,719 square feet of living area. The dwelling was constructed in 1906. Features of the building include two units, a full unfinished basement, and two bathrooms. The property has an 8,800 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales improved with 1.5-story dwellings with wood siding, aluminum siding or brick exteriors ranging in size from 1,501 to 1,936 square feet of living area. The dwellings were built from 1906 to 1930. The appellants indicated that comparable #6 was a recent rehab based on a copy of the Multiple Listing Service sheet associated with the sale of this property. Each comparable has an unfinished basement, three comparables have central air conditioning, two comparables each have one fireplace and five

comparables have garages ranging in size from 198 to 528 square feet of building area. These properties have sites ranging in size from 7,600 to 9,016 square feet of land area and are located from .08 to 1.16 miles from the subject property. Comparables #1 and #4 have the same house type code as the subject indicating they are multi-family dwellings. The sales occurred from May 2015 to February 2017 for prices ranging from \$35,000 to \$75,000 or from \$18.08 to \$49.67 per square foot of living area, land included. The appellants' submission reported that sales #3, #5 and #6 were foreclosures. The appellants requested the subject's assessment be reduced to \$19,480.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,695. The subject's assessment reflects a market value of \$74,495 or \$43.34 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, 1½-story multi-family dwelling and two, 2-story multi-family dwellings with wood siding or aluminum siding exteriors that range in size from 1,208 to 2,136 square feet of living area. The homes were built in 1906 and had two or three units. Each comparable has an unfinished basement and two comparables have detached garages with either 624 or 576 square feet of building area. The comparables have sites with either 8,880 or 9,152 square feet of land area and are located within .243 miles from the subject property. The comparables sold from August 2016 to March 2017 for prices ranging from \$77,900 to \$141,000 or from \$53.11 to \$66.01 per square foot of living area, including land.

In rebuttal, the township assessor stated that appellants' comparables #1 and #2 were dissimilar single-family dwellings having house type codes of 21 and 15, respectively, whereas the subject has a house type code of 84 denoting a multi-family configuration.

The board of review requested the assessment be sustained.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine comparable sales to support their respective positions. The Board gives less weight appellants' sales #2, #3, #5 and #6 due to these comparables being improved with single family dwellings whereas the subject property is improved with a multi-family dwelling. The five remaining comparables each have the same house type code as the subject and are improved with multi-family dwellings with varying degrees of similarity to the subject with a primary difference being three comparables have detached garages whereas the subject does not have a garage. These comparables sold from March 2016 to March 2017 for

prices ranging from \$37,000 to \$141,000 or from \$20.67 to \$66.01 per square foot of living area, including land. The subject's assessment reflects a market value of per square foot of \$74,495 or \$43.34 living area, including land, which is within the range established by the best comparable sales in this record. In conclusion, 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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