



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

APPELLANT: Deann Baseley
DOCKET NO.: 17-02648.001-R-1
PARCEL NO.: 04-28-128-004

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: \$3,727
IMPR.: \$20,169
TOTAL: \$23,896

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 1.5-story dwelling with wood siding containing 1,176 square feet of living area. The dwelling was built in 1963. Features of the home include an unfinished basement and 1½ bathrooms. The property has a 7,500 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 three comparable sales improved with 1.5-story dwellings with wood siding or aluminum siding exteriors and ranging in size from 1,080 to 1,248 square feet of living area. The dwellings were built from 1948 to 1961. Each comparable has a basement with one being partially finished, two comparables have central air conditioning, and each comparable has an attached or detached garage ranging in size from 280 to 864 square feet of building area. These properties have sites ranging in size from 7,065 to 7,552 square feet of

land area and are located from .51 to 1.55 miles from the subject property. The sales occurred from June 2015 to January 2017 for prices ranging from \$45,000 to \$61,900 or from \$41.67 to \$49.60 per square foot of living area, land included. The appellant reported that comparables #1 and #2 sold "as-is." The appellant requested the subject's assessment be reduced to \$17,246.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,896. The subject's assessment reflects a market value of \$72,084 or \$61.30 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 improved with two, 1.5-story dwellings; a 1.75-story dwelling; and a 2-story dwelling with wood siding or stucco exteriors ranging in size from 1,092 to 1,272 square feet of living area. The homes were built from 1907 to 1950. Each property has an unfinished basement, one comparable has central air conditioning, one comparable has one fireplace and two comparables have garages with 276 and 624 square feet of building area. The comparables have the same assessment neighborhood code as the subject property with sites ranging in size from 6,800 to 43,569 square feet of land area and are located from .239 to .716 miles from the subject property. The sales occurred from March 2016 to June 2017 for prices ranging from \$85,000 to \$122,900 or from \$66.82 to \$98.48 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 record contains seven sales submitted by the parties to support their respective positions. The comparables had varying degrees of similarity to the subject property with those provided by the appellant being more similar to the subject in age but less similar to the subject in location. Conversely, the comparables provided by the board of review were most similar to the subject in location but less similar to the subject in age with each being older than the subject dwelling.

On this record, due to location similarities, the Board gives more weight to the sales provided by the board of review. The properties were relatively similar to the subject in features with the exception two have garages whereas the subject has no garage, requiring a downward adjustment to the comparables for this feature. Board of review comparable #3 has a much larger site than the subject dwelling, which would require a downward adjustment to the comparable for this aspect. Board of review comparable #4 has central air conditioning and a fireplace, features the subject property does not have, which would require a downward adjustment for these characteristics. As noted, these comparables are similar to the subject in location but are from 13

to 56 years older than the subject dwelling. The properties sold from March 2016 to June 2017 for prices ranging from \$85,000 to \$122,900 or from \$66.82 to \$98.48. The subject's assessment reflects a market value of \$72,084 or \$61.30 per square foot of living area, including land, which is below the range established by the best comparable sales in this record, and well supported given the subject's superior age but inferior features relative to these properties.

Less weight is given the appellant's comparables due to location relative to the subject property, date of sale not being proximate in time to the assessment date, and/or condition at the time of sale.

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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