



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

APPELLANT: Bruce & Debora Jackola
DOCKET NO.: 17-02649.001-R-1
PARCEL NO.: 04-28-128-006

The parties of record before the Property Tax Appeal Board are Bruce & 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: \$3,727
IMPR.: \$18,262
TOTAL: \$21,989

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 is improved with a 1.5-story single-family dwelling with a wood siding exterior containing 1,632 square feet of living area. The dwelling was built in 1906. Features of the property include an unfinished basement, one bathroom and a detached garage with 357 square feet of building area. The property has a 7,500 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 four comparable sales improved with 1.5-story dwellings with brick or wood siding exteriors ranging in size from 1,501 to 1,790 square feet of living area. The dwellings were built from 1906 to 1930. Each comparable has an unfinished basement, one comparable has central air conditioning, each property has two bathrooms and three comparables each have a detached garage ranging in size from 198 to 528 square feet of building area. These

properties have sites ranging in size from 7,000 to 9,016 square feet of land area and are located from 1.01 to 1.77 miles from the subject property. The sales occurred in March 2016 and January 2017 for prices ranging from \$35,829 to \$50,000 or from \$20.67 to \$32.38 per square foot of living area, land included. The appellants requested the subject's assessment be reduced to \$16,318.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,989. The subject's assessment reflects a market value of \$66,332 or \$40.64 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 1.5-story single family dwellings with brick, wood siding or aluminum siding exteriors ranging in size from 1,209 to 1,442 square feet of living area.¹ The homes were built from 1906 to 1928. Each comparable has an unfinished basement and 1.5 or 2 bathrooms. Comparable #1 has two detached garages with a combined building area of 800 square. Comparable #3 has central air conditioning, one fireplace and a detached garage with 400 square feet of building area. Comparable #4 has central air conditioning and a detached garage with 216 square feet of building area. The comparables have sites ranging in size from 8,100 to 8,750 square feet of land area. Each of these properties have the same house type code and neighborhood number as the subject property and are located from .422 to .666 miles from the subject property. The sales occurred from June 2015 to June 2016 for prices ranging from \$84,000 to \$112,500 or from \$58.88 to \$93.05 per square foot of living area, including land.

In rebuttal, the board of review provided notations from the township assessor regarding appellants' comparables #1 through #3. The assessor stated appellants' comparables #1 and #3 have a different house type code than the subject, 84 versus 15, noting these properties are multi-family homes, not comparable to the subject. The record disclosed that appellants' comparable #4 also has a house type code of 84. The assessor also stated that appellants' comparable #2 needed an occupancy permit from the city before it could be occupied and would not be comparable to the subject in this condition.

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.

¹ For ease of understanding the Property Tax Appeal Board renumbered the board of review comparable #1 on its second grid analysis as comparable #4.

The parties submitted information on eight comparable sales in support of their respective positions. The Board gives less weight to the appellants' comparable sales due to the fact that comparable #1, #3 and #4 are multi-family homes dissimilar to the subject's single-family configuration and the fact that comparable #2 had condition issues at the time of sale. The Board gives most weight to the board of review comparables as they were more similar to the subject in location than were the sales provided by the appellants, the comparables were similar to the subject's single-family design/use, as well as being relatively similar to the subject in age, style and features. The board of review comparables sold from June 2015 to June 2016 for prices ranging from \$84,000 to \$112,500 or from \$58.88 to \$93.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$66,332 or \$40.64 per square foot of living area, including land, which is below the range established by the best comparable sales in this record supporting the conclusion the subject property is not overvalued. 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

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

APPELLANT

Bruce & Debora Jackola, 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