



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

APPELLANT: Bruce & Debora Jackola
DOCKET NO.: 17-02650.001-R-1
PARCEL NO.: 04-21-204-018

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: \$4,229
IMPR.: \$26,911
TOTAL: \$31,140

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 two-story multi-family building with aluminum siding containing 2,554 square feet of living area. The building was constructed in 1911. Features include a basement with finished area, five bathrooms and a fireplace. The property has an 8,750 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 appellant submitted information on three comparable sales improved with two, 2.5-story dwellings and one, 2-story dwelling with aluminum siding or wood siding exteriors that range in size from 2,509 to 2,640 square feet of living area. The dwellings were constructed in 1904 and 1906. Each property has an unfinished basement and two comparables have an attached or detached garage with 360 and 504 square feet of building area, respectively. These properties have sites that range in size from 8,500 to 13,903 square feet of land area. Comparables #1 and

#2 have the same house type code as the subject property and appear to be multi-family dwellings. Comparable #3 has a different house type code than the subject property. Comparables #2 and #3 are described in the comparable property grid as being in poor condition while the subject property is described as being in average condition. The sales occurred from August 2015 to December 2016 for prices ranging from \$18,000 to \$56,900 or from \$7.17 to \$22.62 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$27,665.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,140. The subject's assessment reflects a market value of \$93,937 or \$36.78 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 seven comparable sales improved with 1.5-story, 2.0-story and 2.5-story dwellings with wood siding, stucco, aluminum siding or brick exteriors that range in size from 2,240 to 2,677 square feet of living area. The buildings were constructed from 1902 to 1920. Each comparable has an unfinished basement, three comparables have central air conditioning, one comparable has a fireplace and three comparables have garages that range in size from 324 to 912 square feet of building area. These properties have sites ranging in size from 4,762 to 17,000 square feet of land area. Each comparable is described as being in average condition, as is the subject property. As disclosed on their property record cards, comparables #1, #2, #3 and #7 are multi-family dwellings with the same house type code as the subject property while comparables #4, #5 and #6 each have a house type code of 21 and are single-family occupancy dwellings. The sales occurred from January 2016 to August 2018 for prices ranging from \$98,888 to \$185,000 or from \$39.93 to \$81.25 per square foot of living area, land included.

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 record contains ten comparables submitted by the parties to support their respective positions. Less weight is given appellants' sale #1 as the purchase price appears to be an outlier in relation to the remaining multi-family sales in the record. Less weight is given appellants' sale #2 as this property is described as being in poor condition while the subject property is in average condition. Less weight is given appellants' comparable #3 due to its single family configuration and described as being in poor condition while the subject property is improved with a multi-family dwelling in average condition. Less weight is given board of review comparables #4 through #6 due to their single-family use while subject property is improved

with a multi-family building. The Board finds the best evidence of market value to be board of review comparable sales #1, #2, #3 and #7, each of which is improved with multi-family dwellings in average condition. These most similar comparables sold for prices ranging from \$98,888 to \$175,000 or from \$39.93 to \$70.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$93,937 or \$36.78 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and support the conclusion the property is not overvalued. 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 is not warranted.

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