



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

APPELLANT: Mary Lopez
DOCKET NO.: 17-02652.001-R-1
PARCEL NO.: 04-20-403-047

The parties of record before the Property Tax Appeal Board are Mary Lopez, 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: \$5,085
IMPR.: \$28,245
TOTAL: \$33,330

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 of brick exterior construction with 1,980 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full unfinished basement and central air conditioning. The property has a 10,640 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on five comparable sales located in the same neighborhood code as the subject as assigned by the township assessor and between .27 of a mile and 1.03 miles from the subject property. The comparables have sites ranging in size from 6,149 to 13,125 square feet of land area. The comparables were described as one-story dwellings of brick or wood siding exterior construction ranging in size from 1,848 to 1,971 square feet of living area. The dwellings were built from 1962 to 1989. Each comparable features a full

unfinished basement and three comparables each have a garage containing either 483 or 528 square feet of building area. The comparables sold from June 2015 to March 2017 for prices ranging from \$55,000 to \$85,000 or from \$27.90 to \$45.67 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,330. The subject's assessment reflects a market value of \$100,543 or \$50.78 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 located between .07 of a mile and 1.224 miles from the subject property, two of which are in the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 9,240 to 87,120 square feet of land area. The comparables were described as one-story dwellings of wood siding or brick exterior construction ranging in size from 1,728 to 1,980 square feet of living area. The dwellings were built from 1969 to 1987. Each comparable has an unfinished basement, five comparables have central air conditioning, five comparables have one or two fireplaces and six comparables each have a garage ranging in size from 495 to 806 square feet of building area. The comparables sold from January 2016 to May 2018 for prices ranging from \$89,791 to \$235,000 or from \$49.99 to \$119.96 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 12 suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #1 through #4 due to their differences in age when compared to the subject. The Board also gave less weight to board of review comparables #3 through #7 because they are located outside of the subject's neighborhood with significantly larger land areas. The Board gave reduced weight to board of review comparable #2 that sold less proximate in time to the January 1, 2017 assessment date and thus less likely to be indicative of the subject's market value as of the lien date at issue.

The Board finds the best evidence of market value to be the appellant's comparable sale #5 and board of review comparable sale #1. Although, the appellant's comparable lacks central air conditioning, these two comparables sold more proximate in time to the January 1, 2017 assessment date and are similar to the subject in location, dwelling size, design, age and features. These comparables sold in March and May 2017 for prices of \$84,400 and \$122,500 or for

\$45.67 and \$70.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$100,543 or \$50.78 per square foot of living area, including land, which is supported by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is 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



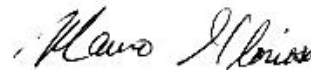
Member

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: January 21, 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

Mary Lopez , 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