



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

APPELLANT: Mary Brady  
DOCKET NO.: 17-02654.001-R-1  
PARCEL NO.: 04-20-403-036

The parties of record before the Property Tax Appeal Board are Mary Brady, 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:** \$4,782  
**IMPR.:** \$22,033  
**TOTAL:** \$26,815

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 duplex of brick exterior construction with 1,728 square feet of living area. The duplex was constructed in 1988. Features of the duplex include a full unfinished basement and two bathrooms. The property has a 9,240 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 this argument the appellant submitted information on five comparable sales improved with one story dwellings with wood siding or brick exteriors that range in size from 1,548 to 1,857 square feet of living area. The dwellings were built from 1960 to 1989. Each comparable has an unfinished basement and two bathrooms. Comparable #3 has an attached garage with 483 square feet of building area. Comparable #5 also has central air conditioning, one fireplace and an attached garage with 560 square feet of building area. These properties have sites ranging in size from 5,922 to

15,900 square feet of land area and are located within .99 of a mile from the subject property. Comparables #1 through #4 have the same house type code as the subject property and appear to be duplexes. Comparable #5 has a different house type code than the subject and appears, from a copy of its photograph, to be a single-family dwelling. The sales occurred from March 2016 to March 2017 for prices ranging from \$50,000 to \$87,000 or from \$32.30 to \$54.85 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$24,477.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,815. The subject's assessment reflects a market value of \$80,890 or \$46.81 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 with comparables #1 through #6 being improved with one-story duplexes and comparable sale #7 being a one-story single-family dwelling. The comparables have aluminum siding or wood siding exteriors and range in size from 1,536 to 1,848 square feet of living area. The homes were built from 1985 to 1991. Each comparable has a full unfinished basement, two comparables have central air conditioning, one comparable has a fireplace and three comparables have garages ranging in size from 432 to 576 square feet of building area. The comparables have sites ranging in size from 6,149 to 42,689 square feet of land area and are located from .012 to 1.198 miles from the subject property. The sales occurred from January 2016 to September 2018 for prices ranging from \$73,000 to \$179,000 or from \$42.25 to \$107.31 per square foot of living area, including land. Board of review sale #2 is the same property as appellant's comparable #2 and board of review sale #6 is the same property as appellant's sale #4.

The board of review requested confirmation of the 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 information on ten comparable sales in support of their respective positions with two properties being common to both parties. The Board gives less weight to appellant's sale #3 due to differences from the subject property in age. The Board gives less weight to appellant's sale #5 as this property does not appear to be a duplex, as is the subject property, and is significantly older than the subject building. The Board gives less weight to board of review sale #5 due to its September 2018 sale date not being as proximate in time to the assessment date as the remaining comparables submitted by the parties. The Board gives less weight to board of review sale #7 as this property is not a duplex, as is the subject property, and

has a significantly larger site than the subject property. The Board finds the best evidence of market value to be appellant's comparables #1, #2 and #4 as well as board of review comparables #1 through #4 and #6, which include the two common sales. These six comparables sold from March 2016 to December 2017 for prices ranging from \$50,000 to \$122,500 or from \$32.30 to \$78.13 per square foot of living area, including land. Board of review comparable #1 is most similar to the subject in location and physical attributes. This property sold in December 2017 for a price of \$120,000 or \$78.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$80,890 or \$46.81 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported by the most similar property. These sales demonstrate the subject property is not overvalued. 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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COUNTY

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