



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

APPELLANT: Mary Brady
DOCKET NO.: 17-02656.001-R-1
PARCEL NO.: 04-22-315-004

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: \$4,243
IMPR.: \$20,088
TOTAL: \$24,331

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 wood siding exterior construction with 1,368 square feet of living area. The dwelling was built in 1916. Features of the property include a partial unfinished basement, one fireplace, two bathrooms and a detached garage with 576 square feet of building area. The property has an 8,800 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 four comparable sales improved with one, 1-story dwelling, two, 1-story with finished attic dwellings and one, 1.5-story dwelling of wood or vinyl siding exteriors ranging in size from 1,344 to 1,379 square feet of living area. The dwellings were built from 1924 to 1950. Each comparable has an unfinished basement, two comparables have central air conditioning, one comparable has a fireplace, one comparable has a detached garage with 576

square feet of building area and one comparable has two detached garages with a combined building area of 1,020 square feet of building area. These properties have sites ranging in size from 9,319 to 16,359 square feet of land area and are located from .09 to 1.50 miles from the subject property. The sales occurred from February 2016 to September 2016 for prices ranging from \$40,100 to \$79,900 or from \$29.84 to \$57.94 per square foot of living area, land included. Each comparable is described on the comparable property grid as being a foreclosure. The appellant requested the subject's assessment be reduced to \$19,948.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,331. The subject's assessment reflects a market value of \$73,397 or \$53.65 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 eight comparable sales. As reflected on copies of the property record cards provided by the board of review, the comparables are improved with three, one-story dwellings and five part two-story and part one-story or two-story dwellings with wood siding or brick exteriors ranging in size from 1,226 to 1,536 square feet of living area. The homes were built from 1904 to 1916. Seven comparables have unfinished basements, three comparables have central air conditioning, two comparables each have two fireplaces and seven comparables have garages ranging in size from 280 to 656 square feet of building area. The comparables have sites ranging in size from 8,460 to 21,000 square feet of land area and are located within .699 miles from the subject property. The sales occurred from July 2016 to October 2018 for prices ranging from \$80,000 to \$134,000 or from \$56.58 to \$102.81 per square foot of living area, including land.

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 Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparable sales #5, #6 and #7 submitted by the board of review. These four comparables are improved one-story dwellings most like the subject in location, age, style, size and features. These four comparables sold for prices ranging from \$79,900 to \$134,000 or from \$57.94 to \$102.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$73,397 or \$53.65 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Less weight is given the appellant's comparables #1 through #3 due to slight differences from the subject in style and the fact each sale was identified as a foreclosure calling into question the arm's length nature of the transactions. Less weight is given the remaining comparables provided by the board of

review due to differences from the subject in style. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and an assessment reduction 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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