



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

APPELLANT: Marjorie Shapiro c/o DBG Properties
DOCKET NO.: 17-02659.001-R-1
PARCEL NO.: 04-16-407-006

The parties of record before the Property Tax Appeal Board are Marjorie Shapiro c/o DBG Properties, 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: \$5,039
IMPR.: \$26,769
TOTAL: \$31,808

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 with a wood siding exterior containing 1,310 square feet of living area. The dwelling was built in 1970. Features of the home include central air conditioning and an attached garage with 420 square feet of building area. The property has a 15,669 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 three comparable sales improved with two, one-story dwellings and one, one-story dwelling with finished attic that range in size from 1,277 to 1,428 square feet of living area. The dwellings have wood or aluminum siding and were built from 1942 to 1951. One comparable has a basement, two comparables have central air conditioning, one comparable has a fireplace and two comparables have detached garages with 480 and 576 square feet of building area. The comparables are located within .52 miles of the subject

property with sites ranging in size from 11,310 to 15,840 square feet of land area. These properties sold from March 2016 to February 2017 for prices ranging from \$21,500 to \$79,900. The appellant requested the subject's assessment be reduced to \$19,648.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,808. The subject's assessment reflects a market value of \$95,952 or \$73.25 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 one-story dwellings with wood siding, aluminum siding or brick exteriors that range in size from 1,053 to 1,632 square feet of living area. The homes were built from 1950 to 1960. Three comparables have central air conditioning, one fireplace and a garage ranging in size from 480 to 768 square feet of building area. The comparables have sites ranging in size from 8,400 to 19,008 square feet of land and are located within .395 miles of the subject property. The sales occurred from July 2015 to October 2016 for prices ranging from \$70,000 to \$125,500 or from \$66.48 to \$76.90 per square foot of living area, including land. The board of review requested the assessment be sustained.

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 record contains seven sales submitted by the parties to support their respective positions. Less weight is given to appellant's comparables #1 and #2 as the prices of these two comparables appear to be outliers in relation to the remaining sales submitted by the parties. The remaining comparables are similar to the subject in location and improved with dwellings relatively similar to the subject in style and features. The Board finds; however, the comparable dwellings are older than the subject dwelling being constructed from 1942 to 1960 in contrast to the subject dwelling being built in 1970, suggesting upward adjustments to the comparables for differences from the subject in age. These five properties sold from July 2015 to October 2016 for prices ranging from \$70,000 to \$125,500 or from \$57.94 to \$76.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$95,952 or \$73.25 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported given the subject dwelling is newer than each of these comparables. 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 in the 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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