



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

APPELLANT: Mary Brady  
DOCKET NO.: 17-02662.001-R-1  
PARCEL NO.: 04-20-227-046

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:** \$4,497  
**IMPR.:** \$34,367  
**TOTAL:** \$38,864

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 tri-level style dwelling with aluminum siding containing 1,324 square feet of above ground living area. The dwelling was built in 1998. Features of the home include a finished lower level with 736 square feet and central air conditioning. The property has an 8,841 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 a one-story dwelling, a split-level style dwelling and three, tri-level style dwellings with brick, vinyl siding, aluminum siding and wood siding exteriors that range in size from 1,288 to 1,360 square feet of above ground living area. The homes were built from 1964 to 2004. Two of the comparables have basements, each comparable has a finished lower level ranging in size from 576 to 1,188 square feet, four comparables have central air conditioning, one comparable has a fireplace, and four

comparables have garages ranging in size from 440 to 750 square feet of building area. These properties have sites ranging in size from 7,105 to 12,419 square feet of land area and are located from .20 to 1.42 miles from the subject property. The sales occurred from January 2015 to October 2016 for prices ranging from \$75,000 to \$123,000 or from \$58.23 to \$94.33 per square foot of above ground living area, land included. The appellant requested the subject's assessment be reduced to \$29,566.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,864. The subject's assessment reflects a market value of \$117,237 or \$88.55 per square foot of above ground 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 three comparable sales improved with two, tri-level dwellings and one, split-level dwelling with vinyl siding or aluminum siding exteriors ranging in size from 1,204 to 1,308 square feet of above ground living area. The homes were built from 2000 to 2006. Each comparable has a finished lower level ranging in size from 588 to 1,144 square feet and central air conditioning. One comparable has a fireplace and two comparables have garages with 400 and 672 square feet of building area, respectively. The comparables have sites ranging in size from 8,600 to 9,873 square feet of land area and are located within .886 miles from the subject property. The sales occurred from October 2015 to April 2017 for prices ranging from \$114,000 to \$148,000 or from \$94.37 to \$113.15 per square foot of above ground 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 parties submitted eight comparables to support their respective positions. The Board gives less weight to appellant's comparable #1 due to its May 2015 sale date not being proximate in time to the assessment date. The Board gives less weight to appellant's comparables #2 and #4 due to their older ages in relation to the subject dwelling and the fact that comparable #2 sold in January 2015, not proximate in time to the assessment date. The Board gives less weight to appellant's comparable #4 due to its one-story design in contrast to the subject's tri-level style. The Board finds the best evidence of market value to be the appellant's comparable #3 and the comparable sales submitted by the board of review. These four comparables are relatively similar to the subject dwelling in style, age and features with the exception three comparables have a garage and two comparables each have one fireplace, features the subject property does not have, suggesting downward adjustments may be required to these comparables. The comparables sold for prices ranging from \$110,000 to \$148,000 or from \$81.36 to \$113.15 per

square foot of above ground living area, including land. Board of review comparable #1 is most similar to the subject in features and sold for a price of \$123,500 or \$102.57 per square foot of above ground living area. The subject's assessment reflects a market value of \$117,237 or \$88.55 per square foot of above ground living area, including land, which is within the range established by the best comparable sales in this record but below three of the comparables on a square foot basis. Based on this evidence the Board finds 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: June 16, 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 Brady, 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