



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

APPELLANT: Marjorie Sharpiro c/o DBG Properties
DOCKET NO.: 17-02788.001-R-1
PARCEL NO.: 04-21-303-013

The parties of record before the Property Tax Appeal Board are Marjorie Sharpiro 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: \$3,713
IMPR.: \$19,991
TOTAL: \$23,704

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 two-story dwelling of wood siding exterior construction with 1,540 square feet of living area. The dwelling was constructed in 1902. Features of the home include a full unfinished basement, one fireplace and a 400 square foot detached garage. The property has a 6,956 square foot site and is located in Zion, Zion Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within .88 of a mile from the subject. The comparables are situated on sites ranging in size from 7,000 to 8,640 square feet of land area and are improved with two-story dwellings of wood or aluminum siding exterior construction that were built from 1908 to 1916. The dwellings range in size from 1,386 to 1,612 square feet of living area. Each comparable has an unfinished basement. One comparable has central air conditioning and a

fireplace. Three comparables each have a garage with either 440 or 720 square feet of building area. The comparables sold from February to April 2016 for prices ranging from \$26,000 to \$50,000 or from \$18.76 to \$32.38 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 \$23,704. The subject's assessment reflects an estimated market value of \$71,505 or \$46.43 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .823 of a mile from the subject. The comparables are situated on sites ranging in size from 7,700 to 8,480 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were built from 1901 to 1912. The dwellings range in size from 1,475 to 1,752 square feet of living area. The comparables each have an unfinished basement and a garage that ranges in size from 440 to 572 square feet of building area. One comparable has central air conditioning. The comparables sold from January 2015 to June 2017 for prices ranging from \$73,500 to \$103,900 or from \$46.76 to \$63.39 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 seven comparable sales for the Board's consideration. The Board gave less weight to board of review comparable sale #3 which sold in January 2015, not as proximate in time to the January 1, 2017 assessment date as other sales in the record.

The Board gave more weight to the appellant's comparables along with the board of review comparables #1 and #2. These comparables are similar to the subject in location, dwelling size, design, age and features except for one comparable lacks a garage, two comparables have superior central air conditioning and five comparables lack a fireplace. The comparables sold from February 2016 to June 2017 for prices ranging from \$26,000 to \$103,900 or from \$18.76 to \$63.39 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$71,505 or \$46.43 per square foot of living area including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: 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

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APPELLANT

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COUNTY

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