



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

APPELLANT: Mary Ann Hapeman
DOCKET NO.: 17-02796.001-R-1
PARCEL NO.: 15-23-209-022

The parties of record before the Property Tax Appeal Board are Mary Ann Hapeman, 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: \$74,813
IMPR.: \$79,909
TOTAL: \$154,722

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 1.5-story dwelling of wood siding exterior construction with 2,014 square feet of living area. The dwelling was constructed in 1965. Features of the home include a full unfinished basement, central air conditioning and a 550 square foot attached garage. The property has a 22,651 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located from .04 to .68 of a mile from the subject property. The comparables are described as 2-story or part 1-story and part 2-story dwellings of wood siding or brick and frame exterior construction ranging in size from 1,996 to 2,484 square feet of living area. The dwellings were constructed from 1962 to 1970. Features of each comparable include a basement with one having finished area; three comparables have

central air conditioning; each comparable has one fireplace and an attached garage ranging in size from 462 to 624 square feet of building area. The properties have sites that range in size from 19,602 to 24,394 square feet of land area. The comparables sold from April 2016 to March 2017 for prices ranging from \$380,000 to \$500,000 or from \$152.98 to \$215.70 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,722. The subject's assessment reflects a market value of \$466,733 or \$231.74 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% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on four comparable sales located from .184 to .478 of a mile from the subject property. The comparables are improved with part 1-story and part 2-story dwellings of brick and wood siding exterior construction that range in size from 1,904 to 2,267 square feet of living area. The dwellings were constructed from 1962 to 1969. Three comparables have basements, with one having finished area; one comparable has a crawl space foundation; each comparable has central air conditioning, one fireplace and a garage that ranges in size from 460 to 528 square feet of building area. The properties have sites containing either 20,038 or 21,344 square feet of land area. The comparables sold from June 2016 to May 2018 for prices ranging from \$415,000 to \$625,000 or from \$211.73 to \$275.82 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #1 and #2 due to their larger dwelling sizes and/or lack of central air conditioning when compared to the subject. The Board also gave less weight to board of review comparable #3 due to its sale date in May 2018 which is less proximate in time to the January 1, 2017 assessment date as other sales in the record and board of review comparable #4 due to its crawl space foundation when compared to the subject's basement foundation.

The Board finds the best evidence of market value to be the appellant's comparable sales #3 and #4 along with board of review comparable sales #1 and #2. These comparables are more similar to the subject in location, dwelling size, age, design and/or features except two comparable have superior finished basement area that require downward adjustments. These comparables sold from April 2016 to June 2017 for prices ranging from \$380,000 to \$625,000 or from \$190.38 to

\$275.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$466,733 or \$231.74 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this 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. Based on this record, the Board finds that no reduction in the subject's assessment is 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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