



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

APPELLANT: Christina Ostertag
DOCKET NO.: 17-02846.001-R-1
PARCEL NO.: 05-01-306-011

The parties of record before the Property Tax Appeal Board are Christina Ostertag, 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: \$10,221
IMPR.: \$54,262
TOTAL: \$64,483

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 dwelling of brick exterior construction with 2,011 square feet of living area. The dwelling was built in 1953 with an effective age of 1976. Features of the home include a partially finished lower level, central air conditioning and a 276 square foot attached garage. The subject has a 9,739 square foot site and is located in Lake Villa Township, Lake County, Illinois.

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 three comparable sales located from .24 of a mile to 5.42 miles from the subject property. The comparables consist of a split-level and two, tri-level dwellings of wood siding exterior construction ranging in size from 1,695 to 2,099 square feet of living area. The dwellings were built from 1959 to 1985 on sites ranging in size from 9,837 to 10,734 square feet of land area.

The comparables have effective ages ranging from 1967 to 1982. Each comparable has a lower level, with two having finished area; central air conditioning and a garage ranging in size from 480 to 900 square feet of land area. Two comparables each have one fireplace. The comparables sold in August 2015 or November 2016 for prices ranging from \$143,000 to \$215,000 or from \$84.37 to \$102.43 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 \$64,483. The subject's assessment reflects an estimated market value of \$194,519 or \$96.73 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 four comparable sales located within .70 of a mile of the subject.¹ The comparables consist of tri-level dwellings of wood siding exterior construction that were built from 1956 to 1989 on sites ranging in size from 8,646 to 19,637 square feet of land area. The dwellings range in size from 1,260 to 2,099 square feet of living area. Each comparable has a partially finished lower level, central air conditioning, one fireplace and a garage ranging in size from 440 to 900 square feet of building area. The comparables sold from July 2014 to July 2017 for prices ranging from \$175,000 to \$242,000 or from \$95.24 to \$138.89 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 no reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board's consideration, which includes one comparable common to both parties. The Board gave less weight to the appellant's comparables #1 and #3 along with board of review comparable #3 due to their dissimilar design, smaller dwelling size and/or distant location when compared to the subject. The Board also gave less weight to board of review comparable #1 as it sold in 2014 which is dated and less likely to be reflective of market as of the January 1, 2017 assessment date.

The Board finds the best evidence of the subject's market value to be the parties' common comparable and board of review comparable #4. These comparables are similar to the subject in location, design, dwelling size and features. The parties' common comparable needs adjusted upward for age and board of review comparable #3 adjusted downward for lot size. The comparables sold in August 2015 and July 2017 for prices of \$215,000 and \$242,000 or for \$102.43 and \$116.96 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$194,519 or \$96.73 per square foot of living area, including

¹ Board of review comparable #2 is the same property as appellant's comparable #2.

land, which is supported by the two best comparable sales contained in the record. After considering adjustments to the comparables for differences including lot size and age 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 the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, 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



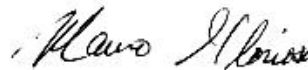
Member

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: April 21, 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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