



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

APPELLANT: Janis Hope
DOCKET NO.: 17-02881.001-R-1
PARCEL NO.: 06-05-201-122

The parties of record before the Property Tax Appeal Board are Janis Hope, 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: \$7,061
IMPR.: \$55,122
TOTAL: \$62,183

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 is improved with a 1.5-story dwelling with a wood siding exterior containing 1,636 square feet of living area. The dwelling was built in 2000. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 675 square feet of building area. The property has a 4,792 square foot site and is located in Lake Villa, Lake Villa 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-story dwellings with wood siding exteriors ranging in size from 1,614 to 1,764 square feet of living area. The dwellings were built in 1993 and 1998. Two comparables have basements with one having finished area, each property has central air conditioning, one comparable has a fireplace and each comparable has an attached garage with 400 or 805 square feet of building area. These

properties have sites ranging in size from 8,276 to 13,826 square feet of land area and are located from .06 to .77 miles from the subject property. The sales occurred in April 2016 and March 2017 for prices of \$187,500 and \$195,000 or from \$110.54 to \$117.68 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$60,526.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,183. The subject's assessment reflects a market value of \$187,581 or \$114.66 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 three comparable sales improved with two, two-story dwellings and one, one-story dwelling with wood siding exteriors. Comparables #1 and #2 were the same comparables as appellant's comparable sales #1 and #2. Board of review comparable #3 is composed of a one-story dwelling with 1,622 square feet of living area built in 1997. The property has an unfinished basement, central air conditioning, and an attached garage with 462 square feet of building area. The property has a 10,019 square foot site and sold in July 2016 for a price of \$200,000 or \$123.30 per square foot of living area, land included.

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 information on four comparable sales in support of their respective positions with two common comparable sales. Less weight is given to board of review sale #3 due to its one-story design in relation to the subject's 1.5-story design. The three remaining comparables are improved with two-story dwellings relatively similar to the subject dwelling in overall size and age. Features of the dwellings are somewhat similar to the subject with exception that comparable #1 has finished basement area and comparable #2 has no basement in relation to the subject's unfinished basement, requiring a downward adjustment to comparable #1 and an upward adjustment to comparable #2. Additionally, appellant's comparable #1 and comparable #3 have no fireplace whereas the subject property has a fireplace, requiring an upward adjustment to the comparables. Additionally, each comparable has a larger site than the subject property. These comparables sold in April 2016 and March 2017 for prices of \$187,500 and \$195,000 or from \$110.54 to \$117.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$187,581 or \$114.66 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is supported. In conclusion, 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Janis Hope, 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