



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

APPELLANT: Jill Lenihan
DOCKET NO.: 17-03000.001-R-1
PARCEL NO.: 08-04-205-021

The parties of record before the Property Tax Appeal Board are Jill Lenihan, the appellant; 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: \$10,030
IMPR.: \$36,177
TOTAL: \$46,207

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 one-story single-family dwelling with a wood-siding exterior finish. The dwelling was built in 1950 and contains 1,797 square feet of living area. Features of the home include an unfinished basement and a 552-square foot garage. The dwelling is situated on a 15,802-square foot site and located in Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales.¹ The dwellings are located from .44 of a mile to 4 miles from the subject. The dwellings are situated on sites ranging from 5,031 to 34,808 square feet of land area. The comparables were built between 1950 and 1957 and consist of one-story dwellings with wood-siding, aluminum-siding, or brick exterior finishes. The homes range in size from 1,302 to 1,978 square feet of living area. Two dwellings have unfinished basements; four homes were built on concrete slab foundations; and two comparables each have

¹ For clarity, the Board has re-numbered the appellant's comparables on second page of the grid as #4 through #6.

an attached garage containing either 288 or 415 square feet of building area. The comparables sold from August 2016 to August 2017 for prices ranging from \$35,000 to \$133,000 or from \$22.71 to \$80.61 per square foot of living area, land included. Based on the comparable sales evidence, the appellant requested a reduction in the subject's total assessment to \$19,998 which reflects a market value of \$60,000 or \$33.39 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,207. The subject's assessment reflects a market value of approximately \$139,388 or \$77.57 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 a grid analysis and property record cards containing information on the subject and eight comparable sales located within .935 of a mile of the subject.² The comparables consist of one-story dwellings with wood-siding, aluminum-siding, or brick exterior finishes and were built from 1950 to 1963. The dwellings are situated on sites ranging from 6,891 to 28,829 square feet of land area and contain from 1,530 to 1,900 square feet of living area. Six comparables each have a basement with one having finished area; two comparable have a concrete slab foundation; two dwellings have central air-conditioning; three homes each have one or three fireplaces; and each dwelling has a garage ranging in size from 308 to 1,064 square feet of building area. The comparables sold from April 2016 to August 2018 for prices ranging from \$113,000 to \$179,000 or from \$69.48 to \$103.27 per square foot of living area, land included.

Based on the foregoing 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 a total of 14 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables, only one of which is located within one mile of the subject; the one most proximate comparable has no basement and is smallest dwelling size relative to the subject. Furthermore, the appellant's comparables differ from the subject in numerous ways such as dwelling size, lot size, foundation type and/or lack of a garage. The Board also gave less weight to board of review comparables #3 and #8 as these comparables lacked basements, unlike the subject. In addition, these two

² For ease of reference, the Board has re-numbered the board of review's comparables on second page of the grid as #5 through #8.

comparables sold a year or more after the subject's January 1, 2017 assessment date at issue which is less likely to be indicative of the subject's market value as of that date.

The Board finds that the board of review comparables #1, #2, #4, #5, #6 and #7 were the best comparables submitted for the Board's consideration. These comparables, while having varying degrees of similarity to the subject, are located in close proximity to the subject. These comparables sold from April 2016 to August 2017 for prices ranging from \$130,000 to \$179,000 or from \$69.48 to \$103.27 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$139,388 or \$77.57 per square foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration. After considering adjustments for differences in the comparables when compared to the subject such as a finished basement area and/or central air-conditioning, the Board finds the subject's assessment is supported and a reduction 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

Jill Lenihan
37702 North Garnett Avenue
Beach Park, IL 60087

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085