



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

APPELLANT: Jennifer Kratz
DOCKET NO.: 17-06643.001-R-1
PARCEL NO.: 14-22-101-008

The parties of record before the Property Tax Appeal Board are Jennifer Kratz, 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: \$ 51,150
IMPR.: \$218,982
TOTAL: \$270,132

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2016 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 brick exterior construction that has 4,966 square feet of living area. The dwelling was constructed in 1991. The home features an unfinished basement, central air conditioning, four fireplaces and a 1,543-square foot garage. The subject is located in Kildeer, Ela Township, Lake County.

The appellant contends overvaluation with respect to the subject property for the 2017 tax year as the basis of the appeal. In support of this argument, the appellant submitted information on three comparables located within a quarter of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction. The homes range in age from 16 to 27 years old and range in size from 4,743 to 5,322 square feet of living area. Each comparable has a basement, central air conditioning, two or three fireplaces and garage that range in size from 724 to 1,035 square feet of building area. These properties sold between May 2015 and May 2016

for prices of \$720,000 or 785,000 or from \$135.29 to \$159.04 per square foot of living area, including land.

In a letter submitted with the appeal, the appellant contended that sales have been going down. In addition, the subject parcel abuts a busy road which has been recently widened with land taken from the subject property (undated documentation depicting .009 of an acre of land was acquired along with compensation paid). The appellant reports that after the change in the subject, there is a resulting new parcel identification number of 14-22-101-042.

The appellant's submission also disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-02749.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$261,667 based on the evidence submitted by the parties

Based on the foregoing evidence and argument, the appellant requested the subject's total assessment be reduced to \$239,955 which would reflect a market value of approximately \$719,937 or \$144.97 per square foot of living area, including land, when using 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 \$270,132. The subject's assessment reflects a market value of \$814,878 or \$164.09 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 a responsive letter to the appeal, the board of review asserted the subject property was an owner-occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket Number 16-02749.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$261,667 based upon the evidence of record submitted by the parties. The board of review further explained that the township's general assessment period began in 2015 and runs through tax year 2018. It further indicated that in tax year 2017 Ela Township applied an equalization factor of 1.0327 to all non-farm properties in the township. Therefore, the board of review depicted that mathematically the 2016 assessment of \$261,667 would increase for tax year 2017 to a total assessment of \$270,223 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). However, the subject's current 2017 assessment is actually less at \$270,132 which the board of review asserted should be confirmed.

The board of review acknowledged that the subject's new parcel number has an area of approximately five feet by forty feet or ± 40 square feet which has been removed due to the Department of Transportation land acquisition.

In addition, the board of review submitted three comparable sales of properties located within 1.406 of a mile from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction. The homes were built between 1994 and 2001 and range in size from 3,862 to 4,227 square feet of living area. Each dwelling has a basement, central air

conditioning, one or two fireplaces and a garage ranging in size from 597 to 770 square feet of building area. The comparables sold from July 2016 to November 2017 for prices ranging from \$826,000 to \$903,000 or from \$206.05 to \$213.88 per square foot of living area, including land.

In written rebuttal, the appellant asserted that property values have substantially gone down in 2017 and thus, the subject's assessment should be reduced to reflect the area sales. To support this contention, the appellant provided documentation from Redfin, Realtor.com and/or Zillow with estimated values for board of review comparables #1, #2 and #3. Despite the sales prices displayed in the board of review's materials, these websites depict "estimated" values for the board of review comparables of: \$709,900 and \$769,420 for comparable #1; \$851,184 and \$877,900 for comparable #2; and \$660,854 and \$742,784 for comparable #3, respectively.

Conclusion of Law

As part of its submission, the Lake County Board of Review argued that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for tax year 2016. The board of review further indicated that 2015 was the beginning of the general assessment cycle for the subject property. Therefore, in accordance with provisions of the Property Tax Code, the assessment of the subject property is to be carried forward from tax year 2016 with the application of an equalization factor which may be applied within the jurisdiction.

Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's 2016 decision should be carried forward to the subsequent 2017 tax year subject only to equalization applied for 2017.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2016 assessment in Docket No. 16-02749.001-R-1. The record further indicates that the subject property is an owner-occupied dwelling and that 2015, 2016 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for tax year 2016 or that the assessment year in question is in a different general assessment period. The board of review submitted Notes on Appeal reporting that the subject's total assessment for 2017 was \$270,132 which as set forth in the letter presented by the board of review reflected the 2016 decision of the Property Tax Appeal Board. However, applying section 16-185 of the Property Tax Code would result in an assessment of \$270,223, which is greater than the 2017 assessment of the subject

property of \$270,132. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

Furthermore, the parties submitted a total of six comparable sales to support their respective opinions of the subject's estimated market value. The Board has given little consideration to the appellant's rebuttal setting forth "estimated" values of the board of review comparables as displayed on three different websites. First, there was no indication on the documentation, other than the date it was printed on September 18, 2020, as to the effective date of the estimate of value. Second, the reports did not have a definition of market value that was used. Third, there was no information with respect to the credentials or qualifications of the person or persons providing the "estimates" of value. Fourth, there was no data such as a description of the comparable sales and the sale dates that were used to establish the "estimates" of value. Without this information the Property Tax Appeal Board cannot determine the reliability and validity of these estimates of value as of the assessment date at issue of January 1, 2017.

As to the six comparables in the record, the Board has given reduced weight to appellant's comparables #2 and #3 along with board of review comparable #3 as these properties sold on dates most remote in time to the valuation date at issue of January 1, 2017 and/or differ from the subject dwelling in size.

The Property Tax Appeal Board finds the best comparable sales in the record to be appellant's comparable #1 and board of review comparables #1 and #2. These comparables range from \$720,000 to \$903,000 or from \$135.29 to \$213.63 per square foot of living area, including land, and supports the estimated market value of the subject property for tax year 2017 of \$814,878 or \$164.09 per square foot of living area, including land, as reflected by its assessment.

Based on the foregoing evidence and provisions of the Property Tax Code, the Property Tax Appeal Board finds no reduction in the subject's assessment is warranted.

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: March 16, 2021



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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