



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

APPELLANT: Melissa Forsberg
DOCKET NO.: 18-00185.001-R-1
PARCEL NO.: 02-35-403-005

The parties of record before the Property Tax Appeal Board are Melissa Forsberg, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$13,864
IMPR.: \$45,469
TOTAL: \$59,333

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 2018 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 wood siding and face brick exterior construction containing 1,560 square feet of living area. The dwelling was built in 1968. Features of the home include a full unfinished basement, central air conditioning, and an attached two-car garage with 480 square feet of building area. The property has a 9,100 square foot site and is located in Lindenhurst, 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 four comparable sales improved with a two-story dwelling and three part two-story and part one-story dwellings with wood siding and face brick exteriors that range in size from 1,560 to 1,916 square feet of living area. The dwellings were built in 1969 and 1973. Each home has basement with three having finished area, central air conditioning and an attached two-car garage ranging in size from 451 to 528 square feet of

building area. Comparables #3 and #4 each have one fireplace. These properties have sites ranging in size from 9,030 to 9,798 square feet of land area and are located from .07 to .55 miles from the subject property. The sales occurred from May to November 2017 for prices ranging from \$155,000 to \$198,500 or from \$80.90 to \$112.46 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$55,661.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,333. The subject's assessment reflects a market value of \$179,362 or \$114.98 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with a two-story dwelling and three part two-story and part one-story dwellings with wood siding exteriors with either 1,560 or 1,765 square feet of living area. The homes were built in 1968 and 1969. Each property has a basement with two having finished area, central air conditioning and an attached two-car garage ranging in size from 451 to 520 square feet of building area. The comparables have sites ranging in size from 9,100 to 9,750 square feet of land area and are located within .33 miles of the subject property. The sales occurred from June 2016 to June 2018 for prices ranging from \$165,000 to \$206,185 or from \$105.77 to \$132.17 per square foot of living area, including land. Board of review comparables #2 and #4 are the same properties as appellant's comparables #1 and #2, respectively.

The board of review requested the assessment be sustained.

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 record contains six comparable sales submitted by the parties to support their respective positions with two sales being common to both parties. The Board gives less weight to appellant's comparables #3 and #4 due to their larger dwelling sizes in relation to the subject property. The remaining comparables, which includes the two common sales, are relatively similar to the subject in size and features with the with the exception two have basements that are partially finished, whereas the subject property has an unfinished basement, suggesting a downward adjustment may be needed to the comparables to make them more equivalent to the subject property for this feature. The comparables sold for prices ranging from \$165,000 to \$206,185 or from \$105.77 to \$132.17 per square foot of living area inclusive of the land. The subject's assessment reflects a market value of \$179,362 or \$114.98 per square foot of living area, including land, which is within the range established by the comparable sales in this record and is well supported. Based on this evidence the Board finds the assessment of the subject

Docket No: 18-00185.001-R-1

property as established by the board of review is correct and 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: August 18, 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

Melissa Forsberg, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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