



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

APPELLANT: Karen Blakslee
DOCKET NO.: 18-00303.001-R-1
PARCEL NO.: 07-23-416-007

The parties of record before the Property Tax Appeal Board are Karen Blakslee, 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: \$14,009
IMPR.: \$62,699
TOTAL: \$76,708

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 1-story dwelling with brick exterior construction containing 2,194 square feet of living area. The dwelling was built in 1978 on a concrete slab foundation. Features of the home include central air conditioning, one fireplace, and an attached garage with 720 square feet of building area. The property has a 16,200-square foot site and is located in Gurnee, Warren 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 located from .25 of a mile to 1.04 miles from the subject where one comparable has the same neighborhood code as the subject as assigned by the local assessor. The comparables are improved with five, 1-story and one, 1.5-story dwellings with wood siding exteriors that range in size from 1,760 to 2,124 square feet of living area. The dwellings were built from 1979 to 1993. Each comparable features a basement

with five being partially finished. Each dwelling also has central air conditioning and an attached garage ranging in size from 529 to 594 square feet of building area. Four comparables each have a fireplace. The properties have sites ranging in size from 8,750 to 33,356 square feet of land area. The comparables sold from April 2016 to June 2017 for prices ranging from \$201,000 to \$290,000 or from \$114.20 to \$136.53 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$73,126 to reflect a market value of \$219,400 or \$100.00 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 \$76,708. The subject's assessment reflects a market value of \$231,886 or \$105.69 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 five comparable sales located from .203 of a mile to 1.718 miles from the subject. Board of review comparable #2 was also submitted by the appellant as comparable #5. The comparable parcels range in size from 9,860 to 53,028 square feet of land area and are improved with four, 1-story and one, 1.5-story dwellings with wood siding or brick exteriors that range in size from 1,904 to 2,022 square feet of living area. The dwellings were built from 1968 to 1987. Each dwelling features a basement with two being partially finished. Each home also has central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 638 square feet of building area. The comparables sold from October 2016 to October 2018 for prices ranging from \$210,000 to \$258,000 or from \$105.85 to \$135.08 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each of its comparables. Based on this evidence, 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 a total of ten comparable sales submitted by the parties, including one common comparable, none of which are particularly similar to the subject in relevant aspects. The Board gave less weight to appellant's comparables #1, #5, and #6, along with board of review comparable #2 and #4 due to their sale dates in 2016 which is less proximate in time to the valuation date at issue of January 1, 2018 and thus less likely to be indicative of market value as of the assessment date than the other sales in the record. The Board also gave reduced weight to appellant's comparable #3, along with board of review comparable #3, #4, and #5 based on each of these properties being located more than one mile distant from the subject property.

The Board finds that the remaining three comparables were most similar to the subject in proximity, design, age, and some features. However, each of these comparables has a basement with finished area which is a superior feature relative to the subject's concrete slab foundation, thus requiring downward adjustments to make them more equivalent to the subject. These three best comparables in the record sold from January 2017 to March 2018 for prices ranging from \$201,000 to \$269,000 or from \$114.20 to \$135.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$231,886 or \$105.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on an overall value basis and below the range on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the assessment of the subject property as established by the board of review is supported and no reduction 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: October 20, 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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