



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

APPELLANT: Diane Czech
DOCKET NO.: 18-00350.001-R-1
PARCEL NO.: 12-31-215-009

The parties of record before the Property Tax Appeal Board are Diane Czech, 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: \$80,096
IMPR.: \$139,549
TOTAL: \$219,645

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 1.75-story dwelling of brick exterior construction with 3,012 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 660 square foot garage. The property has a 20,170 square foot site and is located in Lake Forest, Shields 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 0.34 of a mile to 0.59 of a mile from the subject property. The comparables have sites ranging in size from 15,172 to 49,270 square feet of land area. The comparables were improved with 2-story dwellings of wood siding or brick exterior construction that ranged in size from 2,737 to 3,671 square feet of living area. The dwellings were constructed from 1967 to 1979. Each comparable has a

basement, with two comparables having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 706 square feet of building area. Comparable #5 also has a 720 square foot detached garage. The comparables sold from March to December 2017 for prices ranging from \$375,000 to \$900,000 or from \$127.64 to \$254.81 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$187,730.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,645. The subject's assessment reflects a market value of \$663,981 or \$220.45 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 property record cards and information on four comparable sales which are also the appellant's comparables #3, #4, #5 and #6. The comparables are located from .351 of a mile to .516 of a mile from the subject property. The comparables have sites ranging in size from 25,580 to 49,270 square feet of land area. The comparables were improved with 2-story dwellings of brick exterior construction that ranged in size from 3,072 to 3,671 square feet of living area. The dwellings were built from 1967 to 1975. Each comparable has a basement with one comparable having finished area, central air conditioning, one or two fireplaces and a garage or garages ranging in size from 528 to 642 square feet of building area, where comparable #3 also has a second 720 square foot detached garage. The comparables sold from May to August 2017 for prices ranging from \$650,000 to \$900,000 or from \$209.00 to \$254.81 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

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 Board finds the best evidence of market value to be both parties comparables in which the appellant's comparables #3 through #6 are also the board of review comparables #1 through #4. These comparables have varying degrees of similarity when compared to the subject in location, dwelling size and features. These comparables sold for prices ranging from \$375,000 to \$900,000 or from \$127.64 to \$254.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$663,981 or \$220.45 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the 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:

November 17, 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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