



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

APPELLANT: Brandi Kornit
DOCKET NO.: 18-00533.001-R-1
PARCEL NO.: 06-35-100-068

The parties of record before the Property Tax Appeal Board are Brandi Kornit, 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: \$19,974
IMPR.: \$85,089
TOTAL: \$105,063

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 part 1-story and part 1.5-story dwelling¹ of vinyl siding exterior construction with 2,144 square feet of living area. The dwelling was constructed in 1923 but has an effective age of 1972. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 520 square foot garage with unfinished attic area. The property has a 10,019 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that were located from .19 to .84 of a mile from the subject property. The comparables have sites ranging in size from 7,500 to 34,848

¹ The Board finds the best evidence of the subject's dwelling design is found in the property record card provided by the board of review

square feet of land area. The comparables consist of 1.5-story or part 1-story and part 1.5-story dwellings of brick or vinyl siding exterior construction ranging in size from 1,739 to 1,888 square feet of living area. The dwellings were constructed from 1937 to 1967 and have effective ages ranging from 1961 to 1978. Each comparable has a full or partial basement with one having finished area, three comparables have central air conditioning, two comparables each have one fireplace and each comparable has a garage that ranges in size from 240 to 900 square feet of building area. The properties sold from January 2016 to January 2018 for prices ranging from \$150,000 to \$282,500 or from \$80.56 to \$149.63 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$75,204.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,063. The subject's assessment reflects a market value of \$317,603 or \$148.14 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 .126 to .45 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #5. The comparables have sites ranging in size from 7,405 to 17,424 square feet of land area. The comparables were improved with 1.5-story, 2-story, part 1-story and part 1.5-story, part 1.5-story and part 2-story or part 1-story and part 2-story dwellings of vinyl or wood siding exterior construction that range in size from 1,856 to 2,365 square feet of living area. The dwellings were constructed from 1910 to 1937 and have effective ages ranging from 1954 to 1967. Each comparable has a full or partial basement with one having finished area, three comparables have attics with one having finished area, three comparables have central air conditioning, two comparables each have one fireplace and each comparable has a garage that ranges in size from 240 to 576 square feet of building area. The properties sold from May 2016 to July 2018 for prices ranging from \$282,500 to \$395,000 or from \$149.63 to \$200.97 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's 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 no reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparable sales for the Board's consideration with one comparable common to both parties. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences to the subject in lot size, dwelling size, age/effective age, features and/or sale dates. Nonetheless, the Board finds the appellant's comparables #1 and #5/board of review comparable #2 had sale dates in 2016 which are dated and less likely to be indicative of the subject's market value as of the January 1,

2018 assessment date. The Board gave reduced weight to the appellant's comparable #4 and board of review comparable #4 due to their larger site sizes when compared to the subject.

The Board finds the best evidence of market value to be the remaining five comparables submitted by the parties. These comparables have varying degrees of similarity to the subject. The appellant's comparables #1 and #2 are located less proximate to the subject and differ from the subject in that each has a smaller dwelling that was constructed in the 1957 and 1955, respectively, which differs from the subject's 1923 construction date; a smaller basement; and lack central air conditioning. The board of review comparables #1, #2 and #4 are located in closer proximity to the subject and have more similar construction dates when compared to the subject that range from 1910 to 1930, though they differ from the subject in design. Additionally, board of review comparable #4 has a finished basement but lacks central air conditioning unlike the subject. These comparables sold from February 2017 to July 2018 for prices ranging from \$150,000 to \$395,000 or from \$80.56 to 200.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$317,603 or \$148.14 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no reduction in the subject's assessment is 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: September 15, 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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