



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

APPELLANT: Jacqueline & Theod Maher
DOCKET NO.: 18-00561.001-R-1
PARCEL NO.: 04-05-301-001

The parties of record before the Property Tax Appeal Board are Jacqueline & Theod Maher, the appellants, 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 A Reduction 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: \$16,567
IMPR.: \$52,450
TOTAL: \$69,017

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction with 2,876 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 654 square foot attached garage and a 900 square foot detached garage. The property has a 69,413 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.59 of a mile from the subject property. The comparables have sites ranging from 12,750 to 47,480 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,528 to 3,048 square feet of living area. The homes were built from 1987 to 2005. Each comparable has an unfinished basement, central air conditioning and a garage ranging in

size from 484 to 1,312 square feet of building area. Three of the comparables each have one fireplace. The comparables sold from October 2016 to February 2018 for prices ranging from \$179,900 to \$239,500 or from \$60.70 to \$90.82 per square foot of living area, land included.

The appellants' counsel included comments stating that the subject property has an effective age equal to its year built and that all of the comparables submitted are between 10 and 28 years newer in age than the subject property. The appellants' counsel submitted a Multiple Listing Service (MLS) sheet on his comparable #1 which describes the property as being rehabbed in 2015. Based on this evidence, the appellants requested the subject's assessment be reduced to \$69,017.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,877. The subject's assessment reflects a market value of \$280,765 or \$97.62 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 a grid analysis and property record card on the subject and four comparable sales located within approximately 0.44 of a mile from the subject. Board of review comparable #4 is the same sale as the appellants' comparable #4. The comparables have sites that range in size from 12,750 to 41,382 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 1,996 to 2,637 square feet of living area. The homes were built from 1986 to 2007. Each comparable has an unfinished basement, one fireplace and an attached garage ranging in size from 528 to 704 square feet of building area. Three of the comparables each have central air conditioning and comparables #2 and #3 each have detached garages with 624 or 832 square feet of building area. The comparables sold from July 2016 to April 2018 for prices ranging from \$205,000 to \$250,000 or from \$90.82 to \$120.54 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven comparables for the Board's consideration as one comparable was common to both parties. The Board finds neither of the parties' comparables are particularly similar to the subject, nonetheless, the Board shall decide based on the weight and equity of the evidence, regardless of the quality of the evidence. The Board gave less weight to the common appellants' comparable #4/board of review comparable #4, along with board of review comparable #1, which are more than 25 years newer in age than the subject property. The Board

gave less weight to the board of review comparables #2 and #3 which have significantly smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparables #1, #2 and #3 which are more similar to the subject in terms of location, design and dwelling size. These three comparables sold from October 2016 to April 2017 for prices ranging from \$179,900 to \$195,000 or from \$60.70 to \$75.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$280,765 or \$97.62 per square foot of living area, including land, which falls above 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 a reduction in the subject's assessment commensurate with the request 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: 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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