



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

APPELLANT: Darlene Newman
DOCKET NO.: 18-00563.001-R-1
PARCEL NO.: 04-06-301-003

The parties of record before the Property Tax Appeal Board are Darlene Newman, 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: \$14,159
IMPR.: \$87,298
TOTAL: \$101,457

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 1.5-story dwelling of brick exterior construction with 2,934 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 624 square foot attached garage and a 480 square foot detached garage. The subject improvements also include a 648 square foot inground swimming pool. The property has a 40,011 square foot site and is located in Zion, Benton 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 1.17 to 1.94 miles from the subject property and where all of the comparables have the same neighborhood code as the subject. The comparables have sites that range in size from 12,750 to 45,131 square feet of land area and are improved with 2.0-story dwellings of aluminum, vinyl or wood siding exterior

construction that range in size from 2,370 to 3,104 square feet of living area. The homes were built from 1989 to 2006. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 588 to 832 square feet of building area. Comparable #4 also features a detached 936 square foot detached garage. The comparables sold from June 2017 to April 2018 for prices ranging from \$156,500 to \$258,400 or from \$63.93 to \$95.99 per square foot of living area, land included.

The appellant's counsel submitted Multiple Listing Service (MLS) sheets on his comparables #3 and #4 as further documentation supporting each sale. Counsel also included comments recognizing that the comparable sales were significantly newer in age than the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$75,299.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,457. The subject's assessment reflects a market value of \$306,702 or \$104.53 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 located within approximately 1.14 miles from the subject property. The comparables have sites that range in size from 40,075 to 75,462 square feet of land area and are improved with two, 2.0-story and two, 1.0-story dwellings of vinyl, stone or wood siding exterior construction that range in size from 2,408 to 3,066 square feet of living area. The homes were built from 1977 to 2005. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 462 to 648 square feet of building area. The comparables sold from November 2016 to June 2019 for prices ranging from \$233,000 to \$325,000 or from \$96.76 to \$120.68 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 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 parties submitted ten comparables for the Board's consideration. 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 appellant's comparables #1 and #5 which have significantly smaller dwelling sizes compared to the subject. The Board gave less weight to appellant's comparables #2 and #3, along with board of review comparable #4, which are more than 25 years newer than the subject property. The Board gave reduced weight to board of review comparables #1 and #3 which have sale dates in 2019, more than twelve months subsequent to the January 1, 2018 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be appellant's comparables #4 and #6 and board of review comparable #2 which have varying degrees of similarity to the subject. These three comparables sold from November 2016 to April 2018 for prices ranging from \$219,500 to \$325,000 or from \$79.99 to \$120.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$306,702 or \$104.53 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 and given the subject's larger garage area and inground swimming pool, the Board finds 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: 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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