



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

APPELLANT: Deborah Perri
DOCKET NO.: 18-00597.001-R-1
PARCEL NO.: 06-25-106-061

The parties of record before the Property Tax Appeal Board are Deborah Perri, 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: \$14,165
IMPR.: \$46,396
TOTAL: \$60,561

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 is improved with a two-story dwelling with vinyl siding containing 1,580 square feet of living area. The dwelling was built in 1994. Features of the home include a crawl space foundation, central air conditioning, and an attached garage with 276 square feet of building area. The property has a 7,097 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 located from .03 to .31 of a mile from the subject and in the same neighborhood code as assigned by the local assessor to the subject property. The properties are improved with two-story dwellings with vinyl siding ranging in size from 1,520 to 1,750 square feet of living area. The dwellings were built from 1991 to 1994. Each comparable has central air conditioning and an attached garage ranging in size from 236 to

276 square feet of building area. The comparables each have one fireplace. The comparables have sites ranging in size from 5,080 to 10,884 square feet of land area. They sold from April to June 2017 for prices ranging from \$167,000 to \$179,400 or from \$95.43 to \$118.03 per square foot of living area, including land. The evidence provided by the appellant indicated that the subject property and comparables #4 and #5 are the same model. Based on this evidence, the appellant requested the subject's assessment be reduced to \$56,874.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,561. The subject's assessment reflects a market value of \$183,074 or \$115.87 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.

The board of review argued the subject property is an owner-occupied residential property that was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-03608.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$50,028 based on an agreement of the parties. The board of review further explained that Avon Township's general assessment cycle began in 2015 and continues through 2018. It further indicated that in tax years 2016, 2017, and 2018 township equalization factors of 1.0946, 1.0833, and 1.0631 were applied to all non-farm properties in Avon Township, respectively. The board of review explained that the assessment for the 2018 tax year of \$60,561 **is less than** the assessment as determined for the 2015 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) plus the application of the equalization factors above. ($\$50,028 \times 1.0946 \times 1.0833 \times 1.0631 = \$63,065$).

In further support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .033 to .155 of a mile from the subject and within the same neighborhood code as assigned by the local assessor to the subject property. The board of review comparables #1 and #4 were also submitted by the appellant as comparables #4 and #5, respectively. The properties are improved with two-story dwellings with vinyl siding exteriors that range in size from 1,520 to 1,608 square feet of living area. The homes were built in 1994 or 1996. One comparable has a basement with finished area. Each comparable has central air conditioning and a garage ranging in size from 236 to 400 square feet of building area. Three homes have a fireplace. The comparables sold from October 2016 to June 2018 for prices ranging from \$175,000 to \$197,000 or from \$114.00 to \$122.51 per square foot of living area, including land. The board of review also submitted property record cards for the subject and its comparables along with a copy of the Final Administrative Decision of the Property Tax Appeal Board under Docket Number 15-03608.001-R-1.

Based on the above evidence and argument, the board of review requested 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 a reduction in the subject's assessment is not warranted.

The record contains seven comparable sales including two common comparables submitted by the parties to support their respective positions. The comparables were similar to the subject property in location, age, size and most features with the exception of board of review comparable #3 which has a basement, dissimilar to the subject's crawl space foundation. In addition, board of review comparable #3 sold in October 2016 which is less proximate in time to the subject's January 1, 2018 assessment date and, therefore, the Board gave less weight to this comparable sale. The remaining comparables, which includes the parties' two common properties, sold from April 2017 to June 2018 for prices ranging from \$167,000 to \$197,000 or from \$95.43 to \$122.51 per square foot of living area, land included. The subject's assessment reflects a market value of \$183,074 or \$115.87 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Additionally, the subject's assessment of \$60,561 is less than it would be if applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185). ($\$50,028 \times 1.0946 \times 1.0833 \times 1.0631 = \$63,065$).

Based on this evidence, 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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