



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

APPELLANT: Virginia Markese
DOCKET NO.: 18-00603.001-R-1
PARCEL NO.: 06-24-204-062

The parties of record before the Property Tax Appeal Board are Virginia Markese, 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: \$18,378
IMPR.: \$58,614
TOTAL: \$76,992

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 1.0-story dwelling of vinyl siding exterior construction with 1,712 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 400 square foot garage. The property has a 9,282 square foot site and is located in Third Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.49 of a mile from the subject property. The comparables have sites that range in size from 8,606 to 10,510 square feet of land area and are improved with 1.0-story dwellings of vinyl or wood siding exterior construction that range in size from 1,646 to 1,712 square feet of living area. The homes were built from 1983 to 1989. Each comparable has an unfinished basement, central air conditioning

and a garage ranging in size from 460 to 512 square feet of building area. Comparable #3 has a fireplace. The comparables sold from May 2016 to September 2017 for prices ranging from \$179,000 to \$218,000 or from \$108.75 to \$127.34 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$70,755.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,992. The subject's assessment reflects a market value of \$232,745 or \$135.95 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 cards on the subject and four comparable sales located within approximately 0.34 of a mile from the subject property. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables have sites that range in size from 9,665 to 11,831 square feet of land area and are improved with a 1.5-story and three, 1.0-story dwellings of vinyl or wood siding exterior construction that range in size from 1,632 to 1,806 square feet of living area. The homes were built from 1986 to 1989. Three comparables have an unfinished basement and one comparable has a crawl space foundation. Each comparable has central air conditioning and a garage ranging in size from 400 to 616 square feet of building area. Three of the comparables each have one fireplace. The comparables sold from May 2016 to June 2018 for prices ranging from \$210,000 to \$322,500 or from \$125.45 to \$178.57 per square feet 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 record contains five comparables for the Board's consideration, as two of the comparables were common to both parties. The Board gave less weight to the appellant's comparable #1 and appellant comparable #2/board of review comparable #1 which sold in 2016 and are dated and less likely to be indicative of fair market value as of the subject's January 1, 2018 assessment date. The Board gave less weight to board of review comparable #4 which differs in design and crawl space foundation from the subject's 1.0-story design and finished basement. The Board finds the best evidence of market value to be the appellant comparable #3/board of review comparable #2 along with board of review comparable #3 which are more similar to the subject in terms of location, age, design, dwelling size but differ from the subject in their unfinished basements when compared to the subject's finished basement. These two comparables sold in April and September 2017 for prices of \$218,000 and \$238,000 or for \$127.34 and \$145.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$232,745 or \$135.95 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 their unfinished basements, when compared to the subject's finished basement, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Virginia Markese, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085