



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

APPELLANT: Susan Dobovsky
DOCKET NO.: 18-00612.001-R-1
PARCEL NO.: 06-22-108-007

The parties of record before the Property Tax Appeal Board are Susan Dobovsky, 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 **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: \$19,852
IMPR.: \$60,694
TOTAL: \$80,546

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 two-story dwelling of vinyl siding exterior construction with 2,274 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The property has a 10,125 square foot site and is located in Grayslake, Avon Township, Lake County.

In support of this argument, the appellant submitted information on six comparable properties located within .57 of a mile from the subject property. The grid analysis included sales data on five of the comparables. The comparables have sites that range in size from 8,515 to 12,110 square feet of land area. The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 2,274 to 2,592 square feet of living area. The dwellings were constructed from 1993 to 1999. Each comparable features a basement with three having finished

area, central air conditioning and a garage that ranges in size from 400 to 642 square feet of building area. Five comparables each have one fireplace. Comparables #2 through #6 sold from January to August 2017 for prices ranging from \$232,000 to \$250,000 or from \$96.39 to \$106.42 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$73,117 reflecting a market value of approximately \$219,373 when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,130. The subject's assessment reflects a market value of \$254,323 or \$111.84 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 seven comparable sales located within .458 of a mile from the subject property. Comparables #2 and #4 are the same properties as the appellant's comparables #6 and #5, respectively. The comparables have sites that range in size from 8,506 and 12,110 square feet of land area. The comparables are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 2,170 to 2,407 square feet of living area. The dwellings were constructed from 1993 to 1998. Each comparable features a basement with four having finished area, central air conditioning and a garage that ranges in size from 400 to 694 square feet of building area. Four comparables each have one fireplace. The properties sold from June 2016 to February 2018 for prices ranging from \$242,000 to \$270,000 or from \$103.86 to \$124.42 per square foot of living area, including land. Based on this evidence, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 10 suggested comparable sales for the Board's consideration with two comparables common to both parties. The Board gave less weight to the appellant's comparable sales #2, #3 and #4, along with board of review comparable sales #1, #3, #5 and #7 as each has a finished basement unlike the subject's unfinished basement. The Board finds board of review comparables #3 and #6 sold 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 finds the best evidence of market value to be the two common comparables submitted by the parties. These comparables are similar to the subject in location, dwelling size, design, age and features. The properties sold in May and August 2017 for prices of \$242,000 and \$250,000 or for \$103.86 and \$106.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$254,323 or \$111.84 per square foot of living area, land

included, which is greater than the two best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive and a reduction in the subject's assessment 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

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

APPELLANT

Susan Dobovsky, 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