



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

APPELLANT: Anne Kelleher
DOCKET NO.: 18-00616.001-R-1
PARCEL NO.: 06-03-101-004

The parties of record before the Property Tax Appeal Board are Anne Kelleher, 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: \$16,020
IMPR.: \$61,306
TOTAL: \$77,326

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 wood siding exterior construction with 2,024 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning and a 516 square foot garage. The property has an 8,712 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on ten comparable sales located within .37 of a mile from the subject property. The comparables have sites that range in size from 8,276 to 12,197 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 1,852 to 2,308 square feet of living area. The dwellings were constructed from 1997 to 2002. Each comparable features a basement with three having

finished area, central air conditioning and a garage that ranges in size from 480 to 700 square feet of building area. Five comparables each have one fireplace. The comparables sold from January 2016 to March 2018 for prices ranging from \$212,500 to \$305,000 or from \$103.51 to \$135.44 per square foot of living area, including land. The appellant provided the Multiple Listing Service sheet associated with the sale of comparable #10 which disclosed the property was rehabbed in 2016. Based on this evidence, the appellant requested the subject's assessment be reduced to \$72,856 reflecting a market value of approximately \$218,590 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 \$77,326. The subject's assessment reflects a market value of \$233,755 or \$115.49 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 .233 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #7. The comparables have sites that range in size from 8,712 to 12,197 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 1,852 to 2,566 square feet of living area. The dwellings were constructed from 1997 to 2000. Each comparable features a basement with one having finished area, central air conditioning, one fireplace and a garage that ranges in size from 440 to 528 square feet of building area. The comparables sold from August 2016 to February 2019 for prices ranging from \$212,500 to \$293,000 or from \$110.50 to \$120.92 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains 13 suggested comparable sales for the Board's consideration with one comparable common to both parties. The Board gave less weight to the appellant's comparables #1, #4, #5, #6, #7, #9 and #10, which includes the parties common comparable, as they differ from the subject in that they have finished basements, were recently rehabbed and/or have sales that occurred 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 also gave less weight to board of review comparables #3 and #4 due to their larger dwelling sizes. Furthermore, board of review comparable #3 sold in February 2019 which occurred less proximate in time to the lien date at issue and board of review comparable #4 has a finished basement unlike the subject's unfinished basement.

The Board finds the best evidence of market value to be the appellant's comparable sales #2, #3 and #8, along with board of review comparable #2. These comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and features. These properties sold from April 2017 to June 2018 for prices ranging from \$217,900 to \$252,000 or \$104.40 to \$120.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$233,755 or \$115.49 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no 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

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