



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

APPELLANT: Denise Bargo
DOCKET NO.: 18-00624.001-R-1
PARCEL NO.: 05-01-301-076

The parties of record before the Property Tax Appeal Board are Denise Bargo, 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: \$91,075
IMPR.: \$38,619
TOTAL: \$129,694

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 part one-story and a part one and one-half-story dwelling of wood siding exterior construction with 1,746 square feet of living area. The dwelling was constructed in 1933. Features of the home include an unfinished basement, a fireplace and a 576 square foot garage. The property has a 12,273 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 five comparable sales located from .64 of a mile to 2.38 miles from the subject property. The comparables have sites that range in size from 8,960 to 14,360 square feet of land area. The comparables are improved with one-story, one and one-half-story or two-story dwellings of wood siding exterior construction ranging in size from 1,331 to 2,288 square feet of living area. The dwellings were built from 1933 to 1976. Three

comparables have basements, two of which are walk-out styles with finished area and two comparables have crawl space foundations. Four comparables have central air conditioning and three comparables have one or two fireplaces. Each comparable has a garage ranging in size from 440 to 624 square feet of building area. The sales occurred from August 2016 to September 2017 for prices ranging from \$282,000 to \$440,000 or from \$143.21 to \$285.50 per square foot of living area, land included. The appellant provided the Multiple Listing Service sheet associated with the sale of comparable #5. The appellant requested the subject's assessment be reduced to \$110,569 reflecting a market value of approximately \$331,740 or \$190.00 per square foot of living area, land included, 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 \$129,694. The subject's assessment reflects a market value of \$392,062 or \$224.55 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 from .897 of a mile to 1.86 miles from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #5. The comparables have sites that range in size from 8,960 to 27,329 square feet of land area. The comparables are improved with one-story or one and one-half-story dwellings of brick or wood siding exterior construction ranging in size from 1,331 to 2,168 square feet of living area. The dwellings were built from 1956 to 1995. One comparable has a crawl space foundation and three comparables have walk-out style basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 794 square feet of building area. The sales occurred from May 2016 to November 2017 for prices ranging from \$380,000 to \$725,000 or from \$257.87 to \$334.41 per square foot of living area, land included. 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 a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparable sales for the Board's consideration with one common sale. The Board finds that neither party submitted comparables that were particularly similar to the subject due to significant differences in location, site size, design, age and/or sale date. Nonetheless, the Board gave less weight to the appellant's comparable #1 due to its distant location from the subject being more than two miles away. The Board also gave less weight to the parties' common comparable, appellant's comparables #2 and #3, along with board of review comparables #2 and #4 which differ from the subject in site size, age and/or have sales occurring

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 on this limited record the best evidence of market value to be the appellant's comparable sale #4 and board of review comparable sale #3. Despite that these comparables have varying degrees of similarity when compared to the subject, these homes sold proximate in time to the assessment date at issue and are somewhat similar to the subject in site size and dwelling size. These comparables sold in June and November 2017 for prices of \$440,000 and \$535,000 or for \$213.39 and \$307.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$392,062 or \$224.55 per square foot of living area, including land, which is below the sales in overall value but bracketed by the two best comparable sales in the record on a square foot basis. 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: December 15, 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

Denise Bargo, 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