



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

APPELLANT: Kristina Nickel
DOCKET NO.: 18-00641.001-R-1
PARCEL NO.: 06-27-204-027

The parties of record before the Property Tax Appeal Board are Kristina Nickel, 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: \$21,756
IMPR.: \$67,568
TOTAL: \$89,324

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 one-story dwelling of vinyl siding exterior construction with 1,706 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 441 square foot garage. The property has a 10,890 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the improvement and overvaluation as the bases of the appeal.¹ In support of these arguments, the appellant submitted five comparables located within .83 of a mile

¹ The appellant marked assessment equity as the basis of the appeal on the residential appeal form but provided comparable sales to demonstrate the subject's assessment was excessive. Therefore, the Board will address both arguments in its decision.

from the subject. The comparables consist of one-story dwellings of vinyl siding exterior construction that were built from 1996 to 2000. The dwellings range in size from 1,412 to 1,731 square feet of living area and are situated on sites that range in size from 6,900 to 8,426 square feet of land area. Four comparables have partial or full basements, with one having finished area. One comparable has a concrete slab foundation. Each comparable has central air conditioning and a garage with either 420 or 426 square feet of building area. One comparable has a fireplace. The appellant submitted a Multiple Listing Service (MLS) Sheet associated with the sale of comparable #1. The comparables sold from April 2017 to May 2018 for prices ranging from \$187,000 to \$215,000 or from \$109.68 to \$145.18 per square foot of living area, including land. The comparables have improvement assessments ranging from \$38,656 to \$53,272 or from \$30.37 to \$31.24 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$98,420. The subject's assessment reflects an estimated market value of \$297,521 or \$174.40 per square foot of living area, including land, when applying Lake County's 2018 three-year average median level of assessment of 33.08%. The subject property has an improvement assessment of \$76,664 or \$44.94 per square of living area.

In support of the subject's assessment, the board of review submitted grid analyses and property record cards on the subject, four comparable sales² and eight assessment equity comparables.³ The comparable sales are located from .134 to .787 of a mile from the subject. The comparables consist of one-story dwellings of rustic log or vinyl siding exterior construction that were built from 1992 to 1998. The dwellings range in size from 1,717 to 1,857 square feet of living area and are situated on sites that range in size from 6,900 to 10,393 square feet of land area. The comparables have partial or full basements, with one having finished area. Three comparables have central air conditioning, two comparables each have a fireplace and each comparable has a garage that ranges in size from 420 to 596 square feet of building area. The comparables sold from April 2017 to August 2018 for prices ranging from \$196,000 to \$281,000 or from \$114.15 to \$156.46 per square foot of living area, including land.

The eight assessment equity comparables are located from .091 to .348 of a mile from the subject. The comparables are improved with one-story dwellings of vinyl siding or log rustic exterior construction that were built from 1985 to 1992. The comparables have partial or full unfinished basements, with three having finished area. Five comparables have central air conditioning, seven comparables each have a fireplace and all the comparables each have a garage that ranges in size from 441 to 936 square feet of building area. The dwellings range in size from 1,708 to 1,957 square feet of living area. They have improvement assessments ranging from \$59,614 to \$78,087 or from \$30.73 to \$39.90 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

² The comparable sales #3 and #4 submitted by the board of review are the same properties as the appellant's comparables #3 and #2, respectively.

³ Board of review comparable sale #1 was also submitted as equity comparable #3.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to comparable sales #4 and #5 submitted by the appellant due to their smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparable sales in the record which includes the parties' two common comparables. These comparables are most similar when compared to the subject in location, design, dwelling size, age and most features. These comparables sold from April 2017 to August 2018 for prices ranging from \$187,000 to \$281,000 or from \$109.68 to \$156.46 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$297,521 or \$174.40 per square foot of living area, including land, which falls above the range established by the best comparable sales contained in the record. After considering any adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant failed to meet this burden of proof.

The record contains 13 assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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:

November 17, 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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