



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

APPELLANT: Dawn Sciarrone
DOCKET NO.: 18-01360.001-R-1
PARCEL NO.: 05-13-306-046

The parties of record before the Property Tax Appeal Board are Dawn Sciarrone, the appellant, by attorney Ellen G. Berkshire of Verros Berkshire, PC in Chicago; 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: \$39,181
IMPR.: \$65,809
TOTAL: \$104,990

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 2,534 square feet of living area. The dwelling was constructed in 1991. Features of the home include a crawl space foundation, central air conditioning, three fireplaces and a 400 square foot garage. The property has a 13,068 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition and submitted evidence disclosing the subject property was purchased on September 25, 2017 for a price of \$315,000. The appellant identified the sellers as Jack and Gina Johnson and indicated the parties were not related. The appellant further disclosed the property was sold by a realtor and the property had been advertised in the Multiple Listing Service (MLS) for a period of four months. To document

the transaction the appellant submitted a copy of the settlement statement, a PTAX-203 Real Estate Transfer Declaration and an appraisal to support the purchase price of the subject property.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,867. The subject's assessment reflects a market value of \$413,746 or \$163.28 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, through the township assessor submitted a letter and information on three comparable sales prepared. The comparables are located from .05 to .20 of a mile from the subject property. The comparables have sites that range in size from 7,840 to 13,514 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,240 to 2,693 square feet of living area. The comparables were built from 1923 to 2004 with board of review comparable #3 having a reported effective age of 1950. Each comparable has a basement, one of which has finished area. The comparables each have central air conditioning, one or two fireplaces and a garage that ranges in size from 513 to 936 square feet of building area. The comparables sold in either July 2017 or June 2018 for prices ranging from \$420,000 to \$487,500 or from \$172.27 to \$217.63 per square foot of living area, including land. The assessor provided a map depicting the locations of the comparables in relation to the subject property, along with property record cards and the listing sheets associated with the sale of the subject and each of these comparables. The board of review and the assessor also critiqued the appellant's appraisal and contends the subject's sale is questionable.

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

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 Board finds the best evidence of market value to be the purchase of the subject property in September 2017 for a price of \$315,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market in the Multiple Listing Service and it had been on the market for approximately four months. In further support of the transaction the appellant submitted a copy of the settlement statement, the real

estate transfer declaration and a purchase appraisal. The Board finds the board of review did not present any substantive documentary evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board further finds the three comparable sales provided by the board of review do not overcome the weight of the subject's arm's length transaction. Moreover, the Board finds the board of review comparables differ from the subject in foundation type and/or age. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Board finds the subject's purchase price of \$315,000 is below the market value reflected by the assessment of \$413,746.

Based on this record, the board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment commensurate with the appellant's request is 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: January 18, 2022



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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