



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

APPELLANT: Claudia Sipp
DOCKET NO.: 18-02011.001-R-1
PARCEL NO.: 14-01-101-004

The parties of record before the Property Tax Appeal Board are Claudia Sipp, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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 **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: \$23,161
IMPR.: \$125,335
TOTAL: \$148,496

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 3,138 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 628 square foot garage. The property has a 42,895 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .12 to .73 of a mile from the subject property, one of which is on the same street as the subject. The comparables have sites that range in size from 39,924 to 55,022 square feet of land area. The comparables are improved with two-story dwellings with brick or wood siding exterior construction ranging in size from 3,274 to 3,505 square feet of living area. The dwellings were built from 1987 to 1992.

Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 576 to 795 square feet of building area. The sales occurred in August 2017 and March 2018 for prices ranging from \$333,000 to \$475,000 or from \$101.71 to \$135.52 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$124,557 reflecting a market value of approximately \$373,708 or \$119.09 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 \$148,496. The subject's assessment reflects a market value of \$448,900 or \$143.05 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 response to the appeal, the board of review asserted that the appellant's comparable #1 backs to railroad tracks and appellant's comparable #3 was sold without the benefit of multiple listing service market exposure, which was not refuted by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located on the same street as the subject and from .295 to .323 of a mile from the subject property. The comparables have sites that range in size from 37,044 to 40,994 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,930 to 3,004 square feet of living area. The dwellings were built in 1987 and 1989. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 506 to 725 square feet of building area. The sales occurred from September 2017 to June 2018 for prices ranging from \$437,500 to \$450,000 or from \$146.47 to \$150.60 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 no reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 as it backs to railroad tracks unlike the subject and furthermore, the a purchase price of \$101.71 per square foot of living area, land included, appears to be an outlier in relation to the remaining comparable sales in the record.

The Board finds the best evidence of market value to be the remaining five comparable properties. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. They sold from August 2017 to June 2018 for prices ranging from \$412,000 to \$475,000 or for \$120.01 and \$150.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$448,900 or \$143.05 per square foot of living

area, land included, which falls within the range established by the 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 supported and 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:

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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