



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

APPELLANT: Joanna Hanner  
DOCKET NO.: 19-00841.001-R-1  
PARCEL NO.: 07-17-302-002

The parties of record before the Property Tax Appeal Board are Joanna Hanner, the appellant; 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:** \$14,789  
**IMPR.:** \$77,850  
**TOTAL:** \$92,639

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 2019 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 1,872 square feet of living area. The dwelling was constructed in 1996 and is approximately 23 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage with 380 square feet of building area. The property has a 13,070 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the improvement. In support of the overvaluation argument, the appellant completed Section IV - Recent Sale Data of the appeal petition and submitted evidence disclosing the subject property was purchased on March 21, 2014 for a price of \$187,519. The appellant identified the seller as Fannie Mae (Federal National Mortgage Association) and indicated the parties to the transaction were not related, the property was advertised for sale in the Multiple Listing Service (MLS) and had been on the market for approximately nine months. To document the transaction the

appellant submitted a copy of the subject's Listing and Property History Report, along with a copy of the Settlement Statement which reiterated the purchase price, date of sale and depicts the distribution of broker's fees to two entities.

The appellant also submitted an appraisal estimating the subject property had a market value of \$188,000 as of February 14, 2014. The appraisal was prepared by V. J. Kelly Rayunas, a certified residential real estate appraiser. The client was identified as Baxter Credit Union and the assignment type was identified as a purchase transaction. The appraiser noted the contract purchase price for the subject property was \$187,519 and the transaction was a REO sale. The appraiser developed the sales comparison approach to value using four comparable sales, as well as the cost approach to value, with minimal or no consideration given to the cost approach, to arrive at an opinion of value of \$188,000 as of February 14, 2014.

In further support of the overvaluation and inequity arguments, the appellant submitted information on three comparables located from .04 of a mile to 3.5 miles from the subject property, two of which are within the same assessment neighborhood code as the subject. Equity data was provided for each of the comparables and sales data was provided for two of the comparables. The comparables have sites that range in size from 9,890 to 17,860 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 1,773 to 1,995 square feet of living area. The dwellings range in age from 24 to 38 years old. The appellant reported that two comparables have basements and each comparables has central air conditioning, a fireplace and a garage that ranges in size from 380 to 420 square feet of building area. The comparables have improvement assessments that range from \$60,255 to \$80,340 or from \$33.98 to \$41.59 per square foot of living area. Comparables #1 and #2 each sold in July 2019 for prices of \$200,000 and \$215,000 or for \$100.25 and \$121.26 per square foot of living area, including land, respectively.

The appellant explained in a letter that the subject dwelling is being compared to nearby properties that have had significant updates and remodeling that has not been done to the subject dwelling. The appellant argued that the recent sale of 6931 Dada Dr., appellant's comparable #1, is a much more accurate comparison in terms of condition and overall value and the subject's assessment should be revised to reflect such. The appellant contends that 6956 Dada Dr., appellant's comparable #3, is from the same builder's model, however, there are numerous differences between this property and the subject, in that it had new siding and a roof installed within the past 5 years and it has a finished basement, a large brick paver patio in good condition and a shed. The appellant asserted that with all of these significant differences impacting the market value of this comparable, the total assessment of the comparable property is less than the subject's total assessment.

Based on this evidence, the appellant requested a reduced improvement assessment of \$56,933 or \$30.41 per square foot of living area for a total assessment of \$71,722, which would reflect a market value of \$215,188 or \$114.95 per square foot of living area, including land, at 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 \$92,639. The subject's assessment reflects a market value of \$281,663 or \$150.46 per square foot of living area, land included, when using the 2019 three-

year average median level of for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$77,850 or \$41.59 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two separate grid analyses, one with sales data on five comparable properties and one with equity data on five comparable properties.

As to the overvaluation argument, the board of review provided sales data on five comparable properties located from .23 to .56 of a mile from the subject property, each are located within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,180 to 21,720 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 1,634 to 2,370 square feet of living area. The dwellings were built from 1992 to 1995. Each comparable has a full basement with a recreation room, central air conditioning, a fireplace and a garage that ranges in size from 380 to 440 square feet of building area. The comparables sold from July 2018 to May 2020 for prices ranging from \$280,000 to \$354,000 or from \$148.65 to \$162.39 per square foot of living area, including land.

As to the inequity argument, the board of review provided assessment data on five comparable properties located from .16 to .52 of a mile from the subject property, each are located within the subject's assessment neighborhood. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 1,872 to 1,909 square feet of living area. The dwellings were built in 1993 or 1994. Each comparable has a full basement with a recreation room, central air conditioning, one or two fireplaces and a garage that ranges in size from 380 to 620 square feet of building area. The comparables have improvement assessments that range from \$79,402 to \$85,957 or from \$42.38 to \$45.07 per square foot of living area.

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

### **Conclusion of Law**

The appellant contends in part that 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 appellant presented evidence that the subject property was purchased in March 2014 for a price of \$187,519. The appellant also provided an appraisal of the subject property with an estimated market value of \$188,000 as of February 14, 2014, as well as sales data on two suggested comparable properties, while the board of review provided sales data on five suggested comparable properties.

The Board gives little weight to the subject's March 2014 sale which is dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. Likewise, the Board gives little weight to the appraisal report with an effective date of February 2014 which is approximately 5 years prior to the subject's assessment date.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2 due to its older age, lack of a basement and distant location from the subject being more than 2 miles away. The Board gives reduced weight to board of review comparables #3 and #4 due to their larger dwelling sizes and/or larger site sizes when compared to the subject. The Board also gives reduced weight to board of review comparable #5 as its sale occurred 17 months after the assessment date at issue and thus, less likely to reflect the subject's market value as of January 1, 2019. The Board finds the best evidence of market value to be the appellant's comparable sale #1, along with board of review comparable sales #1 and #2. These comparables are relatively similar to the subject in location, dwelling size, design, age and features, except two comparables have basement recreation rooms, unlike the subject's unfinished basement, suggesting a downward adjustment for this feature would be required to make these comparables more equivalent to the subject. The comparables sold from July 2018 to September 2019 for prices ranging from \$200,000 to \$310,000 or from \$100.25 to \$162.39 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$281,663 or \$150.46 per square foot of living area, including land which falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

Alternatively, the appellant contends assessment inequity as the 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 due to its older age, lack of a basement and distant location from the subject being more than 2 miles away. The Board finds the parties' remaining comparables are relatively similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$77,850 to \$85,957 or from \$40.27 to \$45.07 per square foot of living area. The subject's improvement assessment of \$77,850 or \$41.59 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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 21, 2021



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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