



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

APPELLANT: Lance Cenni
DOCKET NO.: 19-03134.001-R-1
PARCEL NO.: 04-09-224-006

The parties of record before the Property Tax Appeal Board are Lance Cenni, 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 **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: \$4,528
IMPR.: \$11,967
TOTAL: \$16,495

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 one-story ranch-style dwelling of frame exterior construction with 720 square feet of living area. The dwelling was constructed in 1958 and was 58 years old at the time of the appraisal. Features of the home include a full unfinished basement, central air conditioning, one full bathroom, two bedrooms, and a two-car garage with 440-square feet of building area. The property has a 6,650-square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report with an estimated market value of \$50,000 as of January 1, 2019. The appraisal was prepared by James W. Leech, Certified General Real Estate Appraiser, and the property rights appraised were fee simple. One of the intended uses of this appraisal was for a 2019 Real Estate Tax Appeal.¹

¹ The intended use stated on page one of the appraisal report differs from the intended use stated on the addendum which is for a mortgage finance transaction. The Board finds that this discrepancy will not affect its decision.

The appraiser noted that he made a negative \$30,000 cost to cure adjustment for functional utility to reflect the foundation condition “noted on page 1.”² A letter from Kueny Architects was appended to the report. This letter states that the basement walls have extreme bowing which could cause the walls “to suddenly fail without warning” and suggested installing vertical steel supports to hold the wall from further movement. The architects recommended “no further vehicle traffic on the section of driveway that is adjacent to the north wall. The long term solution to this issue would be jacking up the house and installing a new foundation.” The appraiser included several exterior photographs of the subject property.

In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value, the appraiser utilized four comparable sales of properties located from .23 to .63 of a mile from the subject property. The comparables range in age from 63 to 92 years old and are described as ranch-style or bungalow-style dwellings ranging in size from 500 to 910 square feet of living area. One comparable has an unfinished full basement. Three comparables do not have a basement. Three comparables have central air conditioning. Each comparable has one full bathroom and one to three bedrooms. Three comparables have either a one-car or a two-car garage. The dwellings are situated on sites ranging in size from 5,796 to 13,250 square feet of land area. One comparable has a deck and one comparable has a screened porch. The comparables sold from February to August 2018 for prices ranging from \$72,000 to \$90,000 or from \$92.05 to \$144.00 per square foot of living area, including land. After applying adjustments to the comparables for financing concessions and for differences from the subject in site size, age, condition, room count, dwelling size, lack of a basement, functional utility, lack of central air conditioning, exterior features, and garage size, the appraiser arrived at adjusted prices ranging from \$46,880 to \$60,000. Based on these adjusted sale prices, the appraiser arrived at an opinion of market value for the subject of \$50,000 as of January 1, 2019. Based on this evidence, the appellant requested a reduction in the subject’s assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,548. The subject's assessment reflects a market value of \$80,718 or \$112.11 per square foot of living area, land included, when applying the 2019 three-year average median level of assessment for Lake County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment of the subject property, the board of review submitted a grid analysis for the subject and three comparable sales. The board of review’s comparables are located in the same neighborhood code as the subject and are improved with ranch-style dwellings of frame exterior construction that were constructed in either 1950 or 1953. The dwellings contain 768 or 836 square feet of living area. One comparable has an unfinished basement; two comparables have crawl space foundations. Each comparable has one full bathroom, three bedrooms, and a garage ranging in size from 468 to 780 square feet of building area. One comparable features a frame utility shed. The dwellings are situated on lots that range in size from 7,700 to 9,120 square feet of land area. The grid analysis shows the subject is assessed as being in fair condition while the three comparables are assessed as being in average

² This information is not visible on page one, or any other page, of the report. It appears that the bottom portion of each page of the appraisal report was cut off, thus some information was not available for the Board’s consideration.

in condition. The comparables sold from May to September 2018 for prices ranging from \$89,500 to \$126,500 or from \$116.54 to \$151.32 per square foot of living area, including land. 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 based on the evidence submitted for its review, a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal while the board of review provided a grid analysis containing information on the subject property and three comparable sales.

The Board gives less weight to the board of review's unadjusted comparables which differ from the subject in condition, dwelling size, number of bedrooms, garage size, lot size, and/or foundation type.

The Board finds the best evidence of value is the appraisal submitted by the appellant estimating a market value of \$50,000. The appraiser selected reasonable comparables and made logical adjustments for financing concessions and for differences from the subject in site size, age, condition, room count, dwelling size, lack of a basement, functional utility, lack of central air conditioning, exterior features, and garage size, and arrived at adjusted prices ranging from \$46,880 to \$60,000. The appraisal included a letter from an architect outlining significant issues with the subject's foundation and made a negative adjustment to each appraisal comparable for the estimated \$30,000 cost to cure this defect. The subject's assessment reflects an estimated market value of \$80,718 or \$112.11 per square foot of living area, land included, which is higher than the \$50,000 estimate of value reached in the appraisal. After considering all of the evidence submitted for its review, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment is justified commensurate with appellant's request

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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