



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

APPELLANT: Karen Ceisel
DOCKET NO.: 19-04016.001-R-1
PARCEL NO.: 05-24-212-028

The parties of record before the Property Tax Appeal Board are Karen Ceisel, the appellant, by attorney Nora Devine of The Devine Law Group, LLC in Northfield, 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: \$12,335
IMPR.: \$32,660
TOTAL: \$44,995

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 1½-story dwelling of frame construction with approximately 1,512 square feet of living area. The dwelling was constructed in 1950 and is approximately 69 years old. Features of the property include a crawl space foundation, central air conditioning, two bathrooms, and a detached two-car garage with 576 square feet of building area. The property has a 19,772 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$135,000 as of January 1, 2019. The appraisal was prepared by Thomas Boyle, Jr, an associate real estate trainee appraiser, and David Conaghan, a certified general real estate appraiser.

The appraisers described the subject dwelling as being in average to below average condition for the area. The appraisers stated within the report that the lattice work applied to the brick foundation is rotted and needs replacement. Additionally, they stated the siding is damaged and needs repaired; soffits and window sills are rotting and need replacement. They further state that the home has no gutters and water damage and mold are evident on the entire exterior. The finishes are dated, particularly the kitchen and bathrooms Linoleum/vinyl flooring is deteriorated and missing from the kitchen and dining room. The appraisal contains photographs of the exterior and interior of the home corroborating the statements.

The appraisers developed the sales comparison approach to value using five comparable sales improved with "traditional-frame" dwellings ranging in size from 820 to 1,448 square feet of living area. The dwellings range in age from 57 to 86 years old. Four comparables have crawl space foundations and one comparable has an unfinished partial basement. Four properties have central air conditioning, and four comparables have a 1-car, 2-car, or 2.5-car garage. The comparables have sites ranging in size from 7,635 to 20,122 square feet of land area and are located from .05 to .81 miles from the subject property. The sales occurred from March 2016 to September 2018 for prices ranging from \$102,000 to \$165,000 or from \$75.97 to \$146.34 per square foot of living area, including land. The appraisers adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$119,200 to \$189,000 and arrived at an estimated market value for the subject property of \$135,000. The appellant requested the subject's assessment be reduced to \$44,995 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 \$51,935. The subject's assessment reflects a market value of \$157,905 or \$104.43 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story or two-story dwellings of frame construction ranging in size from 1,104 to 1,701 square feet of living area. The homes were built in 1999, 1980 and 1940, respectively. Each property has central air conditioning, one comparable has one fireplace, and two comparables have garages with 720 and 780 square feet of building area respectively. The comparables are located from .02 to 1.11 miles from the subject property with sites ranging in size from 6,429 to 13,085 square feet of land area. The sales occurred from in May and June 2017 for prices ranging from \$161,750 to \$215,000 or from \$126.40 to \$146.51 per square foot of living area.

The appellant's counsel submitted rebuttal comments pointing out the differences between the board of review comparables and the subject property and further argued the board of review comparables contained no adjustments for any differences from the subject property.

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 record contains an appraisal submitted by the appellant and three comparable sales provided by the board of review. The Board finds the best evidence of market value to be the appraisal provided by the appellant. The appraisers noted the condition of the subject property and selected sales that are more similar to the subject dwelling in age than are the comparables provided by the board of review. Additionally, the appraisal contained three sales that occurred more proximate in time to the assessment date than the sales provided by the board of review. The appraisers made logical adjustments to the comparables for differences from the subject property and arrived at an estimated market value for the subject property of \$135,000. The subject's assessment reflects a market value of \$157,905, which is above the appraised value. Less weight was given the board of review comparables due to differences from the subject dwelling in age as well as the fact that the sales did not occur as proximate in time to the assessment date as appraisal comparable sales #1 through #3. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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

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