



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

APPELLANT: Margaret Janik
DOCKET NO.: 19-04806.001-R-1
PARCEL NO.: 07-16-301-067

The parties of record before the Property Tax Appeal Board are Margaret Janik, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$21,318
IMPR.: \$65,859
TOTAL: \$87,177

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 dwelling of wood siding exterior construction with 1,696 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, and a 600 square foot garage. The property has a 2.24-acre site and is located in Gurnee, Warren 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 over 1.7 miles from the subject. The comparables have sites ranging in size from .93 to 5.26 acres of land area and were improved with one-story dwellings of wood siding or brick exterior construction that were built from 1950 to 1986 with comparable #1 having an effective age of 1972. The dwellings range in size from 2,024 to 2,198 square feet of living area. Two comparables have basements with one having a finished recreation room and one comparable has crawl space foundation. Each

comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 576 to 1,075 square feet of building area. Comparable #2 has a cell tower and bank cash vault. The comparables sold in December 2017 or August 2018 for prices ranging from \$249,900 to \$350,000 or from \$123.47 to \$159.24 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,177. The subject's assessment reflects a market value of \$265,056 or \$156.28 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 asserted the appellant's evidence indicates no change in the subject's assessment. Furthermore, the board of review submitted information on three comparable sales located from .22 to 3.52 miles from the subject. Board of review comparable #1 was submitted by the appellant as comparable #3. The comparables have sites ranging in size from .96 to 5.26 acres of land area and are improved with one-story dwellings of brick or wood siding exterior construction that were built from 1967 to 1987. Comparable #3 has an effective age of 1975. The dwellings range in size from 1,543 to 2,277 square feet of living area. Two comparables have basements with finished recreation rooms and one comparable has crawl space foundation. Each comparable has central air conditioning, two comparables each have a fireplace, and each comparable has a garage ranging in size from 440 to 1,075 square feet of building area. Board of review comparable #2 also has a gazebo. The comparables sold from August 2018 to July 2019 for prices ranging from \$290,000 to \$350,000 from \$131.75 to \$187.95 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 the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains five suggested comparable sales for the Board's consideration as one comparable was common to both parties. The Board finds none of the comparables are truly similar to the subject due to differences in location, lot size, age, dwelling size and/or features. Nevertheless, these comparables sold from December 2017 to July 2019 for prices ranging from \$249,900 to \$350,000 or from \$123.47 to \$187.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$265,056 or \$156.28 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Therefore, after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the 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: March 15, 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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