



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

APPELLANT: Sandra Chapman-Malkowski
DOCKET NO.: 19-04808.001-R-1
PARCEL NO.: 07-17-403-041

The parties of record before the Property Tax Appeal Board are Sandra Chapman-Malkowski, 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: \$ 16,975
IMPR.: \$107,408
TOTAL: \$124,383

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 2,669 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace and a 780 square foot garage. The property has a 13,500 square foot 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 a brief along with information on nine comparable sales located from .95 of a mile to 1.76 miles from the subject. The parcels range in size from 7,840 to 11,760 square feet of land area and are each improved with a two-story dwelling of wood siding exterior construction. The homes were built from 1988 to 1998, where one of the oldest homes has an effective age of 1992. The dwellings range in size from 2,542 to 2,768 square feet of living area.

Each comparable has a basement, eight of which have recreation rooms. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 874 square feet of building area. The appellant's brief makes various notations about differences in dwelling size, garage size and/or porch size of the comparables when compared to the subject. The comparables sold from January 2018 to July 2019 for prices ranging from \$293,000 to \$385,000 or from \$105.85 to \$146.17 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$117,060 which would reflect a market value of \$351,215 or \$131.59 per square foot of living area, including land, when applying 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 \$124,383. The subject's assessment reflects a market value of \$378,179 or \$141.69 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 five comparable sales, two of which are located in the same assessment neighborhood code as the subject and where board of review comparables #1, #2 and #5 are the same properties as appellant's comparables #9, #8 and #7, respectively. The comparables are located within 1.07 miles from the subject. The parcels range in size from 10,020 to 19,670 square feet of land area and are each improved with a two-story dwelling of wood siding exterior construction. The homes were built from 1988 to 1996, with the oldest dwelling having an effective age of 1992. The dwellings range in size from 2,618 to 2,836 square feet of living area. Each comparable has a basement, four of which have recreation rooms. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 649 to 874 square feet of building area. The comparables sold from April 2017 to March 2019 for prices ranging from \$355,000 to \$415,000 or from \$131.97 to \$149.98 per square foot of living area, including land. Based on this evidence, the board of review seeks 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven comparable sales, three of which are common to both parties, for the Board's consideration. The Board has given reduced weight to appellant's comparable #2 and board of review comparable #4 due to unfinished basements and/or older date of construction when compared to the subject.

The Board finds the best evidence of market value to be the remaining appellant's comparable sales along with the remaining board of review comparable sales. These most similar

comparables present varying degrees of similarity to the subject in age, size and some features. The properties sold from May 2017 to June 2019 for prices ranging from \$293,000 to \$415,000 or from \$105.85 to \$149.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$378,179 or \$141.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be particularly well supported by common comparable, appellant #8/board of review #2. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sandra Chapman-Malkowski, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085