



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

APPELLANT: Linda Achramowicz
DOCKET NO.: 19-04850.001-R-1
PARCEL NO.: 05-09-400-148

The parties of record before the Property Tax Appeal Board are Linda Achramowicz, 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: \$9,251
IMPR.: \$44,228
TOTAL: \$53,479

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 one-story dwelling of frame construction with 1,563 square feet of living area. The dwelling was built in 1933 and has an effective year built of 1954. The property has a 10,342 square foot site and is located in Fox Lake, Grant 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 within .52 miles from the subject property. The comparables are situated on sites ranging in size from 6,075 to 13,950 square feet of land and area improved with one-story dwellings of frame exterior construction that range in size from 1,332 to 1,694 square feet of living area. The dwellings were built from 1938 to 2001. Comparable #1 has an effective age of 1951. Each comparable has an unfinished basement and central air conditioning, two comparables each have a fireplace, and two comparable have a garage with either 420 or 480 square feet of building area. The comparables

sold from July 2018 to June 2019 for prices ranging from \$120,000 to \$202,900 or from \$89.75 to \$119.78 per square foot of living area, land included. 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 \$53,479. The subject's assessment reflects a market value of \$162,600 or \$104.03 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 response to the appellant's evidence, the board of review submitted a letter and a sales ratio study from the township assessor. The township assessor asserted the subject's total market value per square foot falls within the range developed by the three comparable sales submitted by the appellant.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .52 miles from the subject. Board of review comparable #2 and appellant's comparable #2 are the same property. The five comparables are situated on sites ranging in size from 6,500 to 15,255 square feet of land area and are improved with one-story dwellings ranging in size from 1,000 to 1,332 square feet of living area. The homes were built from 1950 to 1965. Comparables #4 and #5 have effective years built of 1973 and 1970, respectively. Three comparables have basements, two with finished area and one with walk-out. All comparables have central air conditioning. Two comparables each have one or two fireplaces and a garage with either 275 or 480 square feet of building area. The comparables sold from September 2016 to August 2019 for prices ranging from \$124,900 to \$187,500 or from \$112.61 to \$167.41 per square foot of living area, including land. The board of review's analysis indicated comparable #1's sale included an additional parcel that was vacant land. The board of review requests 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 record contains seven comparable sales submitted by the parties to support their respective positions with one common comparable. The Board finds neither parties' comparables are truly similar to the subject due to differences in age, dwelling size and/or features. Nevertheless, the Board gave less weight to appellant's comparable #3 which is a significantly newer dwelling than the subject dwelling. The Board gave less weight to board of review comparable #3 which sold 27 months prior to the January 1, 2019 valuation date and was less likely to be reflective of market value. The Board also gave less weight to board of review comparable #1 as its sale included an additional parcel that was vacant land unlike the subject.

The Board finds the remaining comparables to be the best evidence of the subject's market value. These comparables sold from July 2018 to August 2019 for prices ranging from \$120,000 to \$150,000 or from \$89.75 to \$129.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$162,600 or \$104.03 per square foot of living area, including land, which is within the range on a square foot basis established by the best comparable sales in this record but above the range on an overall basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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