



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

APPELLANT: Lisa Clostrides
DOCKET NO.: 19-04854.001-R-1
PARCEL NO.: 05-11-202-005

The parties of record before the Property Tax Appeal Board are Lisa Clostrides, 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: \$38,015
IMPR.: \$68,728
TOTAL: \$106,743

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 brick exterior construction with 1,872 square feet of living area. The dwelling was constructed in 1964. Features of the home include a crawl space foundation, central air conditioning, one fireplace, and a 440 square foot garage. The property has a 19,911 square foot site¹ 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 information on four comparable sales located from .05 to 1.64 miles from the subject. The comparables have sites that range in size from 15,281 to 46,831 square feet of

¹ The Board finds the best evidence of site size for the subject parcel 05-11-202-005 was presented by the board of review, whereas the appellant's grid analysis listed information on PIN 05-11-202-004 which appears to be a vacant lot.

land area and are improved with one-story dwellings of frame or brick exterior construction that were built from 1940 to 1973. Comparable #1 has an effective age of 1957. The dwellings range in size from 1,584 or 2,280 square feet of living area. Each comparable has central air conditioning and a garage ranging in size from 552 to 720 square feet of building area. Three comparables each have a fireplace. The comparables sold from February 2017 to July 2019 for prices ranging from \$165,000 to \$360,000 or from \$88.90 to \$198.79 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 \$106,743. The subject's assessment reflects a market value of \$324,545 or \$173.37 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 rebuttal, the board of review submitted a letter from the township assessor critiquing the appellant's evidence. The assessor noted the appellant's grid sheet listed PIN 05-11-202-024, which is a vacant lot. Appellant's comparables #1 and #2 are located outside the subject neighborhood and are on the channel, not the lake. Appellant's comparable #3 is 13 years older and 288 square feet smaller. Appellant's comparable #4 is most like the subject, being of brick construction with similar square footage and amenities. The assessor further noted there were only 3 sales of one-story homes within the subject neighborhood.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .05 to 3.35 miles from the subject. Board of review comparables #1 and #4 are duplicates of appellant's comparables #4 and #3, respectively. The comparables have sites ranging in size from 18,460 to 46,830 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that were built from 1950 to 2007. The dwellings range in size from 1,584 to 3,350 square feet of living area. Comparable #2 has an effective age of 1964. Two comparables have basements with one being a walkout and two comparables have crawl space foundations. Comparable #2 has a fully finished attic. Other features of each comparable include central air conditioning and one or two garages ranging in size from 462 to 901 square feet of building area. Three comparables each have one or two fireplaces. Comparable #3 has a boathouse. The comparables sold from June 2018 to March 2020 for prices ranging from \$212,500 to \$905,000 or from \$134.15 to \$270.15 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 a reduction in the subject's assessment is not warranted.

The record contains six suggested comparable sales for the Board's consideration, two of which are common to both parties. The Board gives less weight to appellant's comparables #1 and #2 as both are located over one 1.4 miles from the subject. In addition, both comparables were dated 2017 sales that were less likely to be reflective of market value as of the January 1, 2019, assessment date. The Board gives less weight to board of review comparables #2 and #3 which have basements unlike the subject's crawl space foundation. Furthermore, board of review comparable #2 sold 15 months after the assessment date at issue and is less likely to be reflective of market value and board of review comparable #2 also has a significantly larger dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to be the parties' two common comparables. These comparables are more similar to the subject in location, age, dwelling size and some features. The comparables sold in March and July 2019 for prices of \$212,500 and \$360,000 or \$134.15 and \$198.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$324,545 or \$173.37 per square foot of living area, including land, which is bracketed by the two best comparables in the record. Based on this evidence and after considering adjustments to the best comparable sales 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:

May 17, 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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