



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

APPELLANT: Barbara Watters
DOCKET NO.: 19-04855.001-R-1
PARCEL NO.: 05-11-301-024

The parties of record before the Property Tax Appeal Board are Barbara Watters, 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: \$3,807
IMPR.: \$71,239
TOTAL: \$75,046

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 2,508 square feet of living area. The dwelling was constructed in 1950 and has a reported effective age of 1985. Features of the home include a crawl space foundation, central air conditioning, and one fireplace. The property has a 7,500 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 information on four comparable sales located from .39 to 2.37 miles from the subject property, two of which are located within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 5,415 to 12,001 square feet of land area. The comparables are improved with a raised ranch and three, 2-story dwellings of frame exterior construction ranging in size from 1,493 to 2,486 square feet of living area. The

dwellings were built from 1953 to 2002. One comparable has a finished lower level. One comparable has an unfinished basement. Three comparables have central air conditioning. One comparable has a fireplace. Two comparables each have a garage with 524 or 576 square feet of building area. The properties sold from November 2018 to May 2019 for prices ranging from \$105,000 to \$210,000 or from \$58.86 to \$133.89 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$54,335, which would reflect a market value of \$165,202 or \$65.87 per square foot of living area, including land, when using 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 \$75,046. The subject's assessment reflects a market value of \$228,173 or \$90.98 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 located within .81 of a mile from the subject. The board of review comparable #3 is a duplicate of the appellant's comparable #1. However, the board of review described this dwelling as a one-story while the appellant described it as a two-story. The comparables have sites that range in size from 6,950 to 30,030 square feet of land area. The comparables are improved with one-story or two-story dwellings of wood siding exterior construction ranging in size from 2,242 to 2,947 square feet of living area. The dwellings were built from 1923 to 2009. Comparables #1 and #5 have effective ages of 1959 and 1973, respectively. One comparable has an unfinished basement and two comparables have walk-out basements with recreation rooms. All comparables have central air conditioning, four comparables each have one or two fireplaces and four comparables each have a garage ranging in size from 572 to 836 square feet of building area. One comparable has an inground swimming pool. The properties sold from January 2018 to December 2019 for prices ranging from \$210,000 to \$575,000 or from \$84.68 to \$241.75 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 eight suggested comparable properties for the Board's consideration, as one comparable was common to both parties. The Board finds none of comparables are truly similar to the subject. The Board finds the appellant's comparables differ from the subject in location, age, dwelling size, and/or features, whereas the board of review comparables differ from the subject in lot size, age, dwelling size and/or features. Nevertheless, the Board finds on this limited record that the best evidence of market value to be the parties' common comparable

(appellant's comparable sale #1/board of review comparable sale #3.) The Board finds this comparable to be most similar to the subject in location, lot size, dwelling size, year built and some features, except it has a reported older effective year built than the subject. This comparable sold in January 2019 for a price of \$210,000 or \$84.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$228,173 or \$90.98 per square foot of living area, including land, which is greater than the most similar comparable sale in the record both in terms of overall market value and price per square foot. However, after considering adjustments to the best comparable sale 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 estimated market value as reflected by its 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: 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

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

APPELLANT

Barbara Watters, 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