



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

APPELLANT: Marilyn Alicea
DOCKET NO.: 19-05663.001-R-1
PARCEL NO.: 02-34-404-040

The parties of record before the Property Tax Appeal Board are Marilyn Alicea, 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: \$9,547
IMPR.: \$60,051
TOTAL: \$69,598

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 with wood siding exterior construction containing 1,830 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning and an attached 480 square foot garage. The property has a 9,270 square foot site and is located in Lindenhurst, Lake Villa 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 that are located from .11 to .26 of a mile from the subject and within the same neighborhood code as the subject. The comparables have sites ranging in size from 9,050 to 13,440 square feet of land area that are improved with two-story dwellings with wood siding exterior construction containing from 1,886 to 2,286 square feet of living area. The dwellings were built from 1992 to 1995. The comparables have

full basements, two of which have finished area, and one with a walkout. The comparables have central air conditioning, a fireplace and an attached garage ranging in size from 441 to 567 square feet of building area. The comparables sold from June 2018 to April 2019 for prices ranging from \$210,000 to \$253,000 or from \$97.60 to \$112.85 per square foot of living area, including land. The appellant's submission included a brief noting the differences in features of the appellant's comparables #1, #2 and #3, when compared to the subject.

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 \$69,598. The subject's assessment reflects a market value of \$211,608 or \$115.63 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 within the same neighborhood code as the subject. The comparables have sites ranging in size from 8,710 to 9,910 square feet of land area that are improved with two-story dwellings with wood siding exterior construction containing from 1,720 to 2,400 square feet of living area. The dwellings were built from 1966 to 1994. The comparables have full basements, four of which have finished area, central air conditioning and an attached or detached garage ranging in size from 440 to 575 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from January 2017 to August 2018 for prices ranging from \$198,500 to \$258,000 or from \$106.25 to \$122.71 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 parties submitted a total of nine comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #2, #3, #4 and #5. Comparables #2, #4 and #5 have sale dates occurring greater than 17 months prior to the January 1, 2019 assessment date at issue. Comparables #3, #4 and #5 are considerably older than the subject and are not located within the same neighborhood code as the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, age and most features. However, each of the parties' best comparables has a larger dwelling, when compared to the subject. Nevertheless, the best comparables sold from June 2018 to April 2019 for prices ranging from \$210,000 to \$255,000 or from \$97.60 to \$112.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$211,608 or \$115.63 per

square foot of living area, including land, which falls within the range established by the best comparable sales in the record on a total market value basis but above the range on a per square foot basis. However, after considering adjustments to the best comparable sales for differences when compared to the subject, such as their larger dwelling size, the Board finds the subject's higher per square foot estimated market value as reflected by its assessment is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot market value is justified given its smaller size. Therefore, 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: April 19, 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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