



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

APPELLANT: Estella & Loucher Cooper
DOCKET NO.: 19-05849.001-R-1 through 19-05849.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Estella & Loucher Cooper, the appellants, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-05849.001-R-1	04-28-111-030	1,925	3,612	\$5,537
19-05849.002-R-1	04-28-111-031	3,673	16,432	\$20,105

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from decisions of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging assessments 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 two parcels comprising the subject property consist of a 1.5-story single-family dwelling of wood siding exterior construction with 1,298 square feet of living area. The dwelling was constructed in 1920. Features of the home include a full basement and a detached 780 square foot garage situated on one of the parcels. The parcels have a combined 11,600 square foot site located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants originally submitted information on four comparable sales along with a cover letter. After receipt of an incomplete checklist from the Property Tax Appeal Board concerning this appeal, the appellants submitted a grid analysis of five comparable sales, two of which were presented in the original submission, along with another cover letter. In both of the letters, the appellants report that no improvements have been made to the dwelling for the prior 25 years. In

contrast, other area dwellings have had improvements of new roofs, siding, heating, cooling systems, kitchens, etc.

For ease of reference, the Board has renumbered the first set of comparables as #1a through #4a and the second set of comparables which are not duplicates will be referred to as comparables #2b, #4b and #5b. The seven comparable properties presented by the appellants are located in the same assessment neighborhood code as the subject property. The parcels range in size from 5,800 to 14,000 square feet of land area which are improved with either 1.5-story or 2-story dwellings of aluminum or wood siding exterior construction. The dwellings were built between 1900 and 1920 and range in size from 1,152 to 1,468 square feet of living area. Each dwelling has a basement and four of the comparables have garages ranging in size from 140 to 576 square feet of building area. The comparables sold from May 2016 to March 2020 for prices ranging from \$14,500 to \$99,999 or from \$10.66 to \$86.21 per square foot of living area, including land.

Based on the foregoing evidence and argument, the appellants requested reductions in the assessments of the subject parcels for a resulting market value of \$63,321 or \$48.78 per square foot of living area, including land.

The board of review submitted two sets of "Board of Review Notes on Appeal" disclosing a combined total assessment for the subject property of \$25,642. The subject's combined assessments reflect a market value of \$77,963 or \$60.06 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 four comparable sales, where board of review comparable #3 is the same property as appellants' comparable #4b. The comparables are located in the same assessment neighborhood code as the subject property and the parcels range in size from 6,120 to 14,000 square feet of land area. The parcels are each improved with either 1.5-story or 2-story dwellings of wood siding exterior construction which were built between 1900 and 1906. The homes range in size from 1,131 to 1,416 square feet of living area with a basement. Comparable #1 has a fireplace and three of the comparables have garages ranging in size from 440 to 624 square feet of building area. The comparables sold from February to November 2018 for prices ranging from \$65,000 to \$135,000 or from \$50.47 to \$95.34 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessments.

Conclusion of Law

The appellants contend 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 appellants 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, one of which is common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given

reduced weight to appellants' comparable #4a which sold in May 2016, a date most remote in time from the valuation date at issue of January 1, 2019, and most remote given other sales in the record. The Board has given reduced weight to appellants' comparables #3a and #2b along with board of review comparable #4 as each of these sales appear to be low-end and high-end sales prices dissimilar to other area sales shown in this record and are thus less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be appellants' comparable sales #1a, #2a, #4b and #5b along with board of review comparable sales #1, #2 and #3, where there is one common property. The Board finds these six comparables are relatively similar to the subject in age, dwelling size and several features. These most similar comparables sold from February 2018 to March 2020 for prices ranging from \$45,000 to \$99,999 or from \$30.65 to \$78.67 per square foot of living area, including land. The subject's combined assessments reflect a market value of \$77,963 or \$60.06 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 logical given the subject property has a greater combined land size than any of the best comparables and that the subject has a larger 780 square foot garage than any of the best comparables in the record. Based on this evidence and after considering 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:

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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COUNTY

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