



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

APPELLANT: Doris Lossman
DOCKET NO.: 19-07192.001-R-1
PARCEL NO.: 07-12-406-011

The parties of record before the Property Tax Appeal Board are Doris Lossman, the appellant; 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: \$8,676
IMPR.: \$61,710
TOTAL: \$70,386

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 of frame construction with 1,876 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 360 square foot garage. The property has a 10,240 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of these arguments the appellant submitted a grid analysis containing five comparable properties that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 10,240 to 11,780 square feet of land area that are improved with two-story dwellings containing from 1,510 to 2,114 square feet of living area. The homes were built from 1993 to 2001. The comparables have unfinished full or partial basements, central air conditioning, a fireplace and an attached garage ranging in size

from 400 to 462 square feet of building area. Three of the comparables recently sold from June 2018 to December 2019 for prices ranging from \$163,500 to \$243,000 or from \$79.91 to \$136.44 per square foot of living area, including land. The comparables have improvement assessments ranging from \$52,216 to \$70,125 or from \$30.41 to \$34.58 per square foot of living area. The appellant's submission included interior and exterior photographs depicting the subject's deferred maintenance.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$60,994, which reflects a market value of \$185,448 or \$98.85 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. The appellant's request would lower the subject's improvement assessment to \$52,318 or \$27.89 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,386. The subject's assessment reflects a market value of \$214,004 or \$114.07 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. The subject has an improvement assessment of \$61,710 or \$32.89 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing five comparable properties that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 11,270 to 32,890 square feet of land area that are improved with one-story or two-story dwellings containing from 1,609 to 1,896 square feet of living area. The homes were built from 1990 to 1997. The comparables have full basements, two of which have finished area, central air conditioning, a fireplace and an attached garage ranging in size from 440 to 682 square feet of building area. Two of the comparables sold in March 2017 and April 2020 for prices of \$267,000 and \$185,000 or \$140.82 and \$112.80 per square foot of living area, including land. The comparables have improvement assessments ranging from \$54,389 to \$69,266 or from \$33.24 to \$41.53 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 five comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #5, due to their sale date occurring greater than 21 months prior to the January 1, 2019 assessment date at issue or their sale date

occurring greater than 15 months after the January 1, 2019 assessment date at issue. The Board finds the appellant's comparable sales have varying degrees of similarity to the subject and also sold more proximate to the January 1, 2019 assessment date at issue. These sales occurred from June 2018 to December 2019 for prices ranging from \$163,500 to \$243,000 or from \$79.91 to \$136.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$214,004 or \$114.07 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, such as their lack of deferred maintenance, the Board finds the subject's market value as reflected by its assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 ten equity comparable properties for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #2, due to their superior finished basement area, when compared to the subject. The Board finds the parties' remaining equity comparables are similar to the subject in location, style, age, size and most features. The parties' best equity comparables have improvement assessments ranging from \$52,216 to \$70,125 or from \$30.41 to \$41.53 per square foot of living area. The subject's improvement assessment of \$61,710 or \$32.89 per square foot of living area falls within the range established by the best equity comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, such as their lack of deferred maintenance, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed. As such, the Board finds a reduction in the subject's assessment based on assessment uniformity 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: July 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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COUNTY

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