



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

APPELLANT: Alyssa Poli
DOCKET NO.: 20-00501.001-R-1
PARCEL NO.: 01-12-414-001

The parties of record before the Property Tax Appeal Board are Alyssa Poli, 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 ***a reduction*** 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: \$3,115
IMPR.: \$40,855
TOTAL: \$43,970

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 2020 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 1.5-story dwelling of wood siding exterior construction with 1,534 square feet of living area. The dwelling was constructed in 1944. Features of the home include a basement and central air conditioning. The property has an approximately 8,263 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .41 to 1.27 miles from the subject. The comparables have sites ranging in size from 9,588 to 39,204 square feet of land area and are improved with 1-story dwellings of wood frame exterior construction that were built in 1960 or 1962. The dwellings range in size from 1,319 to 1,737 square feet of living area and have basements, one of which is partially finished. One comparable has central air conditioning, two comparables each have a fireplace, and each comparable has a garage ranging in size from

572 to 1,232 square feet of building area. The appellant's evidence also disclosed comparable #3 was rehabbed in 2009. The comparables sold from March 2019 to February 2020 for prices ranging of \$138,000 and \$185,000 or from \$104.62 to \$120.44 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 \$56,185. The subject's assessment reflects a market value of \$168,774 or \$110.02 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 from .55 to 1.51 miles from the subject. The comparables have sites ranging in size from 10,000 to 21,000 square feet of land area and are improved with 1-story ranch or split-level dwellings of wood siding exterior construction that were built from 1960 to 2017. Comparable #1 has an effective year built of 1990. The dwellings range in size from 1,516 to 1,686 square feet of living area. Four comparables have basements, three of which are finished with a recreation room. One comparable has a lower level. Four comparables have central air conditioning, three comparables each have a fireplace and each comparable has a garage that ranges in size from 371 to 747 square feet of building area. Comparable #5 also has an additional 676 square foot garage. These comparables sold from August 2019 to December 2020 for prices ranging from \$350,000 to \$414,440 or from \$222.42 to \$263.85 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #3 along with the board of review comparables due to differences in site size, year built, and/or finished basement area when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 which overall are more similar to the subject in location, age, dwelling size and some features when compared to the subject. However, both comparables have garages unlike the subject, are 22 or 24 years younger and have somewhat larger basement sizes and lot sizes than the subject suggesting downward adjustments to make them more equivalent to the subject. Nevertheless, these best comparables sold in March 2019 or February 2020 for prices of \$138,000 and \$185,000 or \$104.62 and \$106.51 per square foot of living area, including land. The subject's

assessment reflects a market value of \$168,774 or \$110.02 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record on overall value but is higher on a price per square foot basis. Based on this evidence and after considering adjustments to the best comparable sales for differences such as age and features when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: September 20, 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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