



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

APPELLANT: Adele Janik
DOCKET NO.: 20-00618.001-R-1
PARCEL NO.: 06-06-404-005

The parties of record before the Property Tax Appeal Board are Adele Janik, 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: \$14,125
IMPR.: \$77,200
TOTAL: \$91,325

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 two-story dwelling of wood siding exterior construction with 2,408 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement, central air conditioning, a fireplace and a 660 square foot garage. The property also has a gazebo.¹ The property has an approximately 40,510 square foot site and is located in Lake Villa, 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 with the same assessment neighborhood code as the subject and located within .32 of a mile from the subject property. The

¹ The subject's property record card provided by the board of review revealed the subject property has a gazebo which was not reported by the appellant. Also, according to the subject's property record a building permit was issued in February 2017 for remodeling in the amount of \$60,000, which was unrefuted by the appellant.

comparables have sites that range in size from 40,720 to 56,471 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 2,732 to 3,084 square feet of living area. The dwellings were built from 1988 to 1992. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 642 to 975 square feet of building area. The comparables sold from April to October 2019 for prices ranging from \$295,000 to \$337,000 or from \$102.05 to \$109.99 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$86,679, which would reflect a market value of \$260,063 or \$108.00 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 \$91,325. The subject's assessment reflects a market value of \$274,332 or \$113.93 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 four comparable sales located within .38 of a mile from the subject property, three of which have the same assessment neighborhood code as the subject. Board of review comparables #2 and #4 are the same properties as the appellant's comparables #1 and #2, respectively. The comparables have sites that range in size from 11,840 to 43,370 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,632 to 2,784 square feet of living area. The dwellings were built from 1988 to 2010. The comparables each have a basement, two of which are finished with a recreation room.² Each comparable has central air conditioning, a fireplace and a garage ranging in size from 460 to 975 square feet of building area. The comparables sold from April 2019 to September 2020 for prices ranging from \$295,000 to \$323,500 or from \$105.96 to \$118.72 per square foot of living area, including land.

The board of review argued that the appellant sales are 13% to 28% larger than the subject dwelling. The board of review proposed a reduction in the subject's total assessment to \$88,991, based on the county's comparables median sale price of \$111.04 per square foot of living area, including land.

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.

² The board of review reported that its comparable #2/appellant's comparable #1 has a basement with a 625 square foot recreation room, which was not reported by the appellant.

The record contains a total of six suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board has given less weight to the appellant's comparables #3 and #4 due to their dwelling sizes being 21% and 28% larger than the subject dwelling, respectively. The Board has given reduced weight to board of review comparable #1 due to its smaller site size and newer dwelling age when compared to the subject.

The Board finds the best evidence of market value to be parties' remaining comparables, which includes the two common comparables. These three comparables are overall more similar to the subject in location, dwelling size, design, age and some features. However, the Board finds the comparables have dwelling sizes that are from 9% to 16% larger than the subject dwelling. In addition, two of the comparables have basement recreation rooms, unlike the subject suggesting downward adjustments would be required to make the comparables more equivalent to the subject. The comparables sold from September 2019 to September 2020 for prices ranging from \$295,000 to \$300,500 or from \$105.96 to \$112.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$274,332 or \$113.93 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record in terms of overall market value, but slightly above the range on a price per square foot basis. After considering the economies of scale due to the subject's smaller dwelling size and adjustments to the comparables for differences from the subject, the Board finds the subject's slightly higher value on a per square foot basis appears to be logical and well supported given its recent remodeling. Therefore, based on this record, the Board finds no 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:

August 23, 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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