



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

APPELLANT: Tracey Johnson  
DOCKET NO.: 20-00703.001-R-1  
PARCEL NO.: 04-28-125-005

The parties of record before the Property Tax Appeal Board are Tracey Johnson, 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:** \$5,889  
**IMPR.:** \$24,582  
**TOTAL:** \$30,471

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 one-story dwelling of stucco exterior construction with 1,375 square feet of living area. The dwelling was constructed in 1947. Features of the home include a concrete slab foundation and a 624 square foot garage. The property has a 13,950 square foot site and is located in Zion, Zion 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 .13 to .33 miles from the subject. The comparables have sites ranging in size from 5,800 to 11,340 square feet of land area and are improved with one-story dwellings of aluminum siding, wood siding or brick exterior construction that were built from 1950 to 1962. The dwellings range in size from 1,263 to 1,517 square feet of living area. One comparable has a crawl space foundation and two comparables have basements. One comparable has central air conditioning. Two comparables each have one or two fireplaces and one comparable has a garage with 528 square feet of

building area. The comparables sold from August 2017 to February 2020 for prices ranging from \$30,250 to \$149,000 or from \$23.95 to \$98.22 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 \$30,471. The subject's assessment reflects a market value of \$91,532 or \$66.57 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 .17 to .85 miles from the subject. The comparables have sites ranging in size from 8,000 to 34,500 square feet of land area and are improved with one-story dwellings of wood siding, brick, or brick and wood siding exterior construction that were built from 1928 to 1969. The dwellings range in size from 1,170 to 1,565 square feet of living area. Three comparables have basements and two comparables have either a crawl space or concrete slab foundation. Four comparables have central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 264 to 960 square feet of building area. Comparable #1 has an inground swimming pool and a bath house. These comparables sold from September 2019 to July 2020 for prices ranging from \$120,000 to \$185,000 or from \$89.29 to \$130.27 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the comparables #1 through #4 presented by the board of review cannot be used due to their differences in year built when compared to the subject.

### **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 record contains eight comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 which sold in 2017 and 2018, less proximate in time to the subject's January 1, 2020 assessment and less likely to be reflective of market value. The Board gives less weight to board of review comparables #1 through #4 due to their differences in year built when compared to the subject. Furthermore, comparable #1 has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparable #5 which sold proximate in time to the assessment date at issue and are more similar in age. The Board finds appellant's comparable #1 has features which includes a basement, central air conditioning, and two fireplaces unlike the subject suggesting downward adjustments to make it more equivalent to the subject. However, this comparable requires an

upward adjustment for its lack of a garage which is a feature of the subject. Board of review comparable #5 has central air conditioning and a fireplace unlike the subject, suggesting downward adjustments to make it more equivalent to the subject. These comparables sold in February and July 2020 for prices of \$120,000 and \$149,000 or \$89.29 and \$98.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$91,532 or \$66.57 per square foot of living area, including land, which is below the prices of the two best comparable sales in the record. After considering adjustments to the best comparable sales for differences including features when compared to the subject, the Board finds the subject's market value as reflected by its assessment is supported. Based on this evidence, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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