



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

APPELLANT: Lynn Malec
DOCKET NO.: 20-01538.001-R-1
PARCEL NO.: 05-10-103-021

The parties of record before the Property Tax Appeal Board are Lynn Malec, the appellant, by attorney Michael B. Andre, of Eugene L. Griffin & Associates, Ltd. in Chicago; 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: \$16,420
IMPR.: \$83,901
TOTAL: \$100,321

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 masonry and frame exterior construction with 1,802 square feet of living area. The dwelling was constructed in 1949 and is approximately 71 years old. Features of the home include an unfinished basement, central air conditioning, and a 1-car garage.¹ The property has an approximately 13,621 square foot site, which includes 362 square feet of wetlands,² and is located in Fox Lake, Grant Township, Lake County.

¹ The appellant describes the subject with a 1-car garage whereas the board of review describes this feature as a metal utility shed. The Board finds the best evidence of garage amenity is found in the appellant's appraisal which contains a photograph of the subject's 1-car garage.

² Additional details regarding the subject property's lot size not reported by the appellant are found in the subject's property record card presented by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$230,000 as of January 1, 2020. The appraisal was prepared by Gregory Nold, a certified general real estate appraiser with MAI designation, for ad valorem tax purposes. The appraiser reported that the subject was renovated in approximately 2017, is located on a busy street, has approximately 28 feet of frontage on a channel that connects to Fox Lake, and has a sloped backyard.

Under the sales comparison approach to value, the appraiser examined five comparable sales located from 0.03 to 0.93 of a mile from the subject property. Four comparables are located on a channel connecting to Fox Lake and one comparable is located on Fox Lake. One comparable is located on a busy street. The parcels range in size from 3,424 to 14,013 square feet of land area and are improved with 1-story, 1.5-story, or 2-story homes of frame or masonry and frame exterior construction ranging in size from 912 to 2,618 square feet of living area. The dwellings range in age from 66 to 83 years old with comparables #1, #2, and #4 noted as rehabbed or renovated. Three homes each have a basement, two of which have finished area. Each home has central air conditioning. Two homes have one or two fireplaces. Three comparables each have a 1-car or a 2-car garage and one comparable has a 1-car carport. The comparables sold from May 2018 to October 2019 for prices ranging from \$175,000 to \$255,000 or from \$97.40 to \$191.89 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as lot size, view, design, condition, room count, dwelling size, foundation type, basement finish, garage amenity and size, finishes, fireplace count, and other improvements, to calculate adjusted sale prices ranging from \$207,100 to \$238,700. Based on the foregoing, the appraiser opined a market value of \$230,000 as of January 1, 2020.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,321. The subject's assessment reflects a market value of \$301,355 or \$167.23 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 0.03 of a mile to 1.19 miles from the subject property. The parcels range in size from 6,280 to 25,260 square feet of land area and are improved with 1-story or 1.5-story homes of wood siding or log and stone exterior construction ranging in size from 1,195 to 1,800 square feet of living area. The dwellings were built from 1930 to 2006 with comparables #1 and #5 having effective ages of 1953 and 1982, respectively. Three homes each have a basement, two of which are walkout basements and one of which has finished area, and two homes each have a crawl space foundation. Three homes have central air conditioning and three homes each have a fireplace. Four comparables have a garage ranging in size from 279 to 832 square feet of building area and one comparable is reported to have a metal utility shed. Comparable #5 has an inground swimming pool. The comparables sold from April 2019 to October 2020 for prices ranging from \$240,000 to \$461,000 or from \$148.54 to \$256.11 per square foot of living area, including land.

The board of review submitted a grid analysis of the appraisal comparables which describes that comparable #3 sold in December 2020 for \$510,000 or \$311.74 per square foot of living area, including land. Additionally, the board of review submitted a brief contending that the appraisal comparables #1, #2, and #5 differ from the subject in design, appraisal comparable #3 sold again in 2020, and appraisal comparable #4 sold in 2018.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented an appraisal and the board of review presented five comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appellant's appraisal. The appraisal relied on two comparables which sold in 2018, which is more remote in time from the January 1, 2020 assessment date than other comparables in this record. The appraisal also relied on three comparables which differ substantially from the subject in dwelling size, for which the appraiser made extraordinary adjustments; two comparables that lack a basement foundation, for which the appraiser made minimal adjustments; and two comparables that are 1-story homes compared to the subject 1.5-story home with adjustments made to only one of these comparables. Thus, having analyzed the appraisal, the Board finds that the appraisal fails to produce a credible and/or reliable indicator of the subject's estimated market value, and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains ten comparable sales for the Board's consideration. The Board gives less weight to appraisal comparables #1 through #4 and the board of review's comparables #3 and #4, due to substantial differences from the subject in design and/or dwelling size. Two of these comparables also sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record. The Board gives less weight to appraisal comparable #5, which is situated on a lake rather than a channel like the subject, has a much smaller lot than the subject, and lacks a garage which is a feature of the subject. The board gives less weight to the board of review's comparable #5, which has an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, and some features. These most similar comparables sold in June and October 2020 for prices of \$265,000 and \$325,000 or for \$148.54 and \$181.16 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$301,355 or \$167.23 per square foot of living area, including land, which is bracketed by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for

differences from the subject, such as foundation type and lot size, 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:

November 22, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lynn Malec, by attorney:
Michael B. Andre
Eugene L. Griffin & Associates, Ltd.
29 North Wacker Drive
Suite 650
Chicago, IL 60606

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085