



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

APPELLANT: Selma Shipley Hake
DOCKET NO.: 21-01851.001-R-1
PARCEL NO.: 08-16-302-024

The parties of record before the Property Tax Appeal Board are Selma Shipley Hake, 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: \$5,768
IMPR.: \$41,457
TOTAL: \$47,225

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 2021 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 2-story dwelling of aluminum siding exterior construction with 1,638 square feet of living area.¹ The dwelling was constructed in 1950 and is approximately 71 years old. Features of the home² include a basement, a fireplace, and a 240 square foot garage.³ The property has a 5,828 square foot site and is located in Waukegan, Waukegan Township, Lake County.

¹ Both the appellant's appraisal, which contains a sketch with measurements, and the subject's property record card presented by the board of review, which contains a sketch with measurements, report the subject has 1,638 square feet of living area.

² The Board notes that both the appellant and the board of review reported the subject lacks central air conditioning; however, the appellant's appraisal describes the subject as having central air conditioning.

³ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

The appellant contends both overvaluation and assessment inequity regarding the improvement assessment as the bases of the appeal. In support of the improvement assessment inequity argument, the appellant submitted information on five equity comparables presented in two grid analyses.⁴ The comparables are located within 0.48 of a mile from the subject. The comparables are improved with 1-story or 2-story homes of aluminum or wood siding exterior construction ranging in size from 1,011 to 2,169 square feet of living area. The dwellings were built from 1920 to 1935, with comparable #4 having an effective age of 1970. Each home has a basement and a garage ranging in size from 240 to 484 square feet of building area. One home has central air conditioning and one home has a fireplace. The comparables have improvement assessments ranging from \$35,530 to \$45,615 or from \$21.03 to \$40.05 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$132,000 as of January 1, 2020. The appraisal was prepared by Aaron B. Archibald, a certified residential real estate appraiser, for ad valorem tax purposes.

The appraiser conducted an interior and exterior inspection of the subject on September 26, 2020. The appraiser noted the subject is in an average/fair condition and observed the subject has had some interior updates while other items were dated.

Under the sales comparison approach, the appraiser selected six comparable sales located within 0.31 of a mile from the subject. The parcels range in size from 5,219 to 6,380 square feet of land area and are improved with 2-story homes ranging in size from 1,170 to 1,774 square feet of living area. The dwellings range in age from 64 to 99 years old. Each home has a basement, three of which have finished area, and a 1-car or a 2-car garage. Three homes each have central air conditioning and four homes each have a fireplace. The comparables sold from February 2019 to February 2020 for prices ranging from \$129,000 to \$168,000 or from \$90.35 to \$115.92 per square foot of living area, including land. The appraiser made adjustments to these comparables for financing concessions, date of sale, and differences from the subject, such as location, view, quality of construction, condition, dwelling size, basement finish, central air conditioning amenity, garage size, fireplace count, and other amenities, to arrive at adjusted sale prices ranging from \$118,000 to \$136,613. Based on the foregoing, the appraiser opined a market value for the subject of \$132,000 as of January 1, 2020.

The appellant also submitted a letter contending the subject has a dwelling size of 1,515 square feet of living area,⁵ the subject's condition has declined since the appellant's appraisal was obtained, and no improvements have been made since the appraisal.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$43.667 which would reflect a market value of \$131,014 or \$79.98 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

⁴ The appellant did not report assessment information for comparable #3 on the second grid analysis, and thus, this comparable will not be further considered herein.

⁵ The Board notes the appellant's appraisal reports a dwelling size of 1,638 square feet of living area. The appellant did not present any evidence to support the contention of a 1,515 square foot dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,225. The subject's assessment reflects a market value of \$142,030 or \$86.71 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$41,457 or \$25.31 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.86 of a mile from the subject. The parcels range in size from 5,320 to 10,150 square feet of land area and are improved with 2-story homes of aluminum or wood siding exterior construction ranging in size from 1,256 to 1,674 square feet of living area. The dwellings were built from 1930 to 1951, with comparables #2, #3, and #5 having effective ages of 1961, 1960, and 1967, respectively. Each home has a basement, one of which has finished area, and a garage ranging in size from 170 to 560 square feet of building area. One home has central air conditioning and three homes each have a fireplace. The comparables sold from November 2020 to December 2021 for prices ranging from \$150,000 to \$195,000 or from \$101.55 to \$133.33 per square foot of living area, including land.

The board of review also submitted information on five improvement equity comparables located within 0.14 a mile from the subject. The comparables are improved with 2-story homes of aluminum siding, brick, or brick and wood siding exterior construction ranging in size from 1,474 to 1,742 square feet of living area. The dwellings were built from 1935 to 1957, with comparable #3 having an effective age of 1968. Each home has a basement, a fireplace, and a garage ranging in size from 264 to 407 square feet of building area. Two homes each have central air conditioning. The comparables have improvement assessments ranging from \$43,523 to \$56,467 or from \$27.47 to \$35.92 per square foot of living area.

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

In written rebuttal, the appellant again disputed the subject's dwelling size.

Conclusion of Law

The appellant contends in part 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.

As an initial matter, the Board finds the appellant has not demonstrated that the subject home has condition issues inconsistent with its age/effective age. The appellant's appraisal noted the subject home had both updates and some dated items. The appellant contended that the subject's condition had declined since the appraisal, but did not present any photographs or other evidence to demonstrate the subject's condition as of the January 1, 2021 assessment date.

In support of their respective positions before the Board, the appellant presented an appraisal and the board of review presented five comparable sales. The Board gives less weight to the appellant's appraisal, where four of the six comparable sales occurred in 2019 which is less proximate in time to the January 1, 2021 assessment date. Moreover, the appraisal states a value conclusion as of January 1, 2020, approximately one year prior to the assessment date. Thus, the Board finds the appraisal states a less credible and/or reliable opinion of value as of the assessment date and the Board will instead consider the raw sales data presented by the parties.

The record contains a total of eleven comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales #3 through #6, which sold less proximate in time to the assessment date than other comparables in this record. The Board also gives less weight to the appraisal sale #1 and the board of review's comparables #1, #4, and #5, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appraisal sale #2 and the board of review's comparables #2 and #3, which are relatively similar to the subject in dwelling size, location, lot size, and some features, although these comparables have varying degrees in similarity to the subject in age, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold from February to December 2020 for prices ranging from \$148,000 to \$195,000 or from \$90.35 to \$119.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$142,030 or \$86.71 per square foot of living area, including land, which is below the range established 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, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also contends assessment inequity as the 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 record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, and #5, due to substantial differences from the subject in dwelling size. Moreover, the appellant's comparable #4 is a 1-story home compared to the subject 2-story home.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables, which are similar to the subject in dwelling size, location, and some features, although these comparables have varying degrees in similarity to the subject in age, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$35,951 to \$56,467 or from \$22.81 to \$35.92 per square foot of living area. The subject's improvement assessment of \$41,457 or \$25.31 per square foot of living area falls within

the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: March 21, 2023



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

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