



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

APPELLANT: Analyd Portee
DOCKET NO.: 21-03694.001-R-1
PARCEL NO.: 04-03-306-009

The parties of record before the Property Tax Appeal Board are Analyd Portee, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$8,074
IMPR.: \$48,757
TOTAL: \$56,831

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 1-story dwelling of brick exterior construction with 1,445 square feet of living area. The dwelling was constructed in 1958. Features of the home include a basement, central air conditioning, two fireplaces and a 480 square foot garage. The property has a 12,630 square foot site and is located in Winthrop Harbor, Benton 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 that are located within .78 of a mile from the subject. The comparables have sites ranging in size from 7,200 to 9,418 square feet of land area that are improved with 1-story dwellings of wood siding or stone exterior construction ranging in size from 1,347 to 1,456 square feet of living area. The dwellings were built from 1948 to 1962. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 264 to 546 square feet of building area. The comparables sold in

October or December 2020 for prices ranging from \$89,000 to \$172,400 or from \$62.00 to \$118.41 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 \$59,696. The subject's assessment reflects a market value of \$179,537 or \$124.25 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.

In response to the appeal, the board of review argued appellant's comparables #1 and #2 were distressed properties and appellant's comparable #3 was listed on the county's comparable grid as comparable #4. As to appellant's comparable #1, the board of review noted it was listed as a foreclosed REO property. The Multiple Listing Service (MLS) sheet submitted by the board of review disclosed it was listed on the market on August 27, 2019 and then removed from the market on March 24, 2020. The listing also states "Needs updating and repairs to make move-in ready.) As to appellant's comparable #2, the board of review submitted the MLS sheet associated with the sale that included interior photographs. The MLS sheet stated, "Needs updating and Seller is motivated". The board of review argued the pictures show how outdated and in disrepair the house was.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located from .02 of a mile to 1.55 miles from the subject. The comparables have sites ranging in size from 8,500 to 13,200 square feet of land area that are improved with 1-story dwellings of stone or wood siding exterior containing from 1,410 to 1,456 square feet of living area. The dwellings were built from 1940 to 1975, two of which have basements. Two comparables have central air conditioning; two comparables each have one or two fireplaces; and three comparables each have a garage ranging in size from 264 to 546 square feet of building area. Comparable #3 has a finished attic. The comparables sold from October 2020 to January 2022 for prices ranging from \$160,000 to \$191,000 or from \$113.15 to \$135.46 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's counsel argued county comparables #1, #2 and #3 are not comparable to the subject due to difference in location and/or features.

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 parties submitted a total of six comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparables

#1 and #2 which appear to be outliers as they sold considerably less than the other comparable sales in the record. Furthermore, evidence in the record indicated that both comparables needed updating and repairs, calling into question the condition at the time of sale. The Board gives less weight to board of review comparables #1 and #2 due to difference in age and foundation when compared to the subject.

Even though one comparable is located slightly over 1 mile away from the subject, the Board finds the best evidence of market value to be the parties' common comparable and board of review comparable #4 which overall are more similar to the subject in age, dwelling size and features. These comparables sold in October or November 2020 for prices of \$160,000 and \$172,400 or for \$113.15 and \$118.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$179,537 or \$124.25 per square foot of living area, including land, which falls above the two best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's total estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment 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:

November 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

AGENCY

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