



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

APPELLANT: Linda Achramowicz
DOCKET NO.: 21-04085.001-R-1
PARCEL NO.: 05-09-400-148

The parties of record before the Property Tax Appeal Board are Linda Achramowicz, 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: \$9,787
IMPR.: \$46,790
TOTAL: \$56,577

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 is improved with a one-story dwelling of wood siding exterior construction that contains 1,563 square feet of living area. The dwelling was built in 1933 but has an effective construction date of 1954. Features of the home include a crawl space foundation and three bathrooms. The property has a 10,342 square foot site located in Fox Lake, Grant 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 improved with one-story dwellings of frame construction that range in size from 1,381 to 1,506 square feet of living area. The homes were built from 1941 to 1955 but have effective construction dates ranging from 1951 to 1974. One comparable has a partial basement, one comparable has central air conditioning and one comparable has a detached garage with 720 square feet of building area. These properties have

sites ranging in size from 7,500 to 18,445 square feet of land area. The comparables are located from .17 to .94 of a mile from the subject with comparables #1 and #2 having the same assessment neighborhood code as the subject property. The appellant submitted a copy of the Multiple Listing Service (MLS) listing sheet associated with comparable sale #1 that described the property as having two apartment units that were remodeled in 2013 and 2014. The sales occurred from February 2020 to May 2021 for prices ranging from \$70,000 to \$172,500 or from \$50.69 to \$118.06 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$54,179.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,577. The subject's assessment reflects a market value of \$170,156 or \$108.87 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 support of its contention of the correct assessment the board of review submitted an analysis using four comparable sales, however, comparables #1 and #2 are duplicates. Additionally, board of review comparable #1 is the same property as appellant's comparable #2 and board of review comparable #4 is a subsequent sale of appellant's comparable sale #1. The comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 1,186 to 1,506 square feet of living area. The homes were built from 1938 to 1951 with comparable #4 having an effective construction date of 1965. The comparables have a concrete slab foundation, a crawl space foundation, or a basement. Each property has one or two bathrooms, one comparable has central air conditioning, and two comparables have detached garages with either 720 or 342 square feet of building area. These properties have sites ranging in size from 5,580 to 18,440 square feet of land area. The comparables are located from .17 to .46 of a mile from the subject property and have the same assessment neighborhood code as the subject property. The sales occurred from July 2020 to March 2022 for prices ranging from \$169,900 to \$437,500 or from \$118.06 to \$290.50 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.

The record contains five sales submitted by the parties to support their respective positions with one sale being common to the parties. The Board gives little weight to appellant's comparable #1 as the evidence disclosed this dwelling was composed of two apartment units which is unlike the subject's single-family dwelling. The Board gives little weight to board of review comparable #4, a subsequent sale of appellant's comparable #1, as the property is composed of two apartments, unlike the subject property, the sale occurred in March 2022 which is not proximate in time to the assessment date, and the price is an extreme outlier significantly higher than the other sales in the record. The Board also gives reduced weight to appellant's

comparable sale #3 as the price of this comparable appears to be an outlier at the low end of the range at \$70,000 or \$50.69 per square foot of living area, land included, when contrasted with the two remaining comparables. The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1 and #3, which includes the common sale submitted by the parties. These two comparables have homes that are slightly smaller than the subject dwelling with 1,440 and 1,186 square feet of living area, respectively, indicating upward adjustments for size would be proper. These two comparables both have garages, a feature the subject does not have, suggesting a downward adjustment for both properties would be appropriate. Additionally, board of review comparable #3 has central air conditioning while the subject has no central air conditioning indicating a downward adjustment for this feature would be appropriate. These two comparables sold for prices of \$170,000 and \$169,500 or for \$118.06 and \$143.25 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$170,156 or \$108.87 per square foot of living area, including land, which is slightly above the total price of each comparable but below the price of each comparable on a price per square foot of living area basis. Based on this evidence, after considering the suggested adjustments to the best sales in this record, the Board finds the assessment of the subject property is correct 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:

December 19, 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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