



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

APPELLANT: Deann Baseley
DOCKET NO.: 21-04088.001-R-1
PARCEL NO.: 04-27-101-013

The parties of record before the Property Tax Appeal Board are Deann Baseley, 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: \$4,245
IMPR.: \$32,407
TOTAL: \$36,652

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 one-story dwelling with aluminum siding containing 1,092 square feet of living area. The dwelling was built in 1992. Features of the home include a crawl space foundation, central air conditioning, and one bathroom. The property has a 6,199 square foot site 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 improved with one-story dwellings that range in size from 1,014 to 1,200 square feet of living area. The homes were built from 1961 to 1985. Two comparables have central air conditioning, two comparables have a fireplace,¹ each comparable has one or two bathrooms, and each comparable has a garage ranging in size from 396 to 624 square feet of building area. These properties have sites ranging

¹ Board of review also submitted appellant's comparable #3 and reported the home has one fireplace.

in size from 7,802 to 8,851 square feet of land area. The comparables are located from .82 to 1.10 miles from the subject and have the same assessment neighborhood as the subject property. The sales occurred in February 2020 and October 2020 for prices ranging from \$114,900 to \$120,000 or from \$95.83 to \$118.34 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$33,849.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,652. The subject's assessment reflects a market value of \$110,232 or \$100.94 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 information on three comparable sales with comparables #1 and #3 being the same properties as appellant's comparables #2 and #3, respectively. The comparables are improved with one-story dwellings with aluminum siding, vinyl siding or brick exteriors that range in size from 1,008 to 1,064 square feet of living area. The homes were built from 1948 to 1985. Each comparable has a crawl space foundation, central air conditioning, one fireplace and either an attached or detached garage ranging in size from 352 to 576 square feet of building area. These properties have sites ranging in size from 8,250 to 8,850 square feet of land area. The comparables are located from .21 to 1.09 miles from the subject and have the same assessment neighborhood code as the subject property. The sales occurred from February 2020 to October 2020 for prices ranging from \$114,000 to \$120,000 or from \$107.99 to \$118.34 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 four comparable sales submitted by the parties to support their respective positions with two comparables being common to the parties. The comparables are similar to the subject in location, style, and size. Three of the comparables were built in 1948, 1961 and 1964, respectively, and are from 28 to 44 years older than the subject property indicating upward adjustments for age would be appropriate. Appellant's comparable #1 has a garage, while the subject has no garage, suggesting a downward adjustment would be proper for this amenity, however, this comparable has no central air conditioning while the subject has central air conditioning indicating an upward adjustment for this feature would be appropriate. The three remaining comparables each have a fireplace and a garage, features the subject property does not have, indicating that downward adjustments to these comparables would be proper. These comparables sold for prices ranging from \$114,000 to \$120,000 or from \$95.83 to \$118.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$110,232 or \$100.94 per square foot of living area, including land, which is below the overall

price range but within the range on a per square foot of living area basis as established by the comparable sales in this record. Based on this evidence, after considering the suggested adjustments to the comparables for age and features, 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

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

APPELLANT

Deann Baseley, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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