



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

APPELLANT: Carole Otis
DOCKET NO.: 21-04246.001-R-1
PARCEL NO.: 08-09-207-006

The parties of record before the Property Tax Appeal Board are Carole Otis, 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: \$7,421
IMPR.: \$40,191
TOTAL: \$47,612

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 of wood siding exterior construction with 1,172 square feet of living area. The dwelling was constructed in 1966. Features of the home include a concrete slab foundation,¹ central air conditioning, a fireplace and a 484 square foot garage. The property has an approximately 7,500 square foot site and is located in Waukegan, Waukegan 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 have the same assessment neighborhood code as the subject and are located within approximately .09 of a mile from the subject property. The comparables have sites that range in size from 7,501 to 11,252 square feet of land area and are improved with one-story dwellings of wood frame exterior construction

¹ The Board finds the only description of the subject's foundation type was provided by the board of review.

ranging in size from 1,193 to 1,404 square feet of living area. The dwellings were built from 1950 to 1952. Each comparable has a basement, a fireplace and a garage ranging in size from 273 to 484 square feet of building area. Comparable #2 has central air conditioning. The comparables sold in October 2019 or June 2020 for prices ranging from \$139,900 to \$173,000 or from \$110.40 to \$136.01 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$39,453, which would reflect a market value of \$118,371 or \$101.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,612. The subject's assessment reflects a market value of \$143,194 or \$122.18 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 five comparable sales that are located within approximately .69 of a mile from the subject property and one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 5,740 to 10,080 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,186 to 1,436 square feet of living area. The dwellings were built from 1958 to 1974. Each comparable has a basement, four comparables have central air conditioning and four comparables each have a garage ranging in size from 286 to 816 square feet of building area. Comparable #3 has a fireplace. The comparables sold from February 2020 to August 2021 for prices ranging from \$158,000 to \$210,000 or from \$110.03 to \$168.31 per square foot of living area, including land. 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 record contains a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables and board of review #1 due to differences from the subject in age and/or dwelling size. Furthermore, the appellant's comparable #1 has a sale date that occurred in 2019, less proximate in time to the lien date at issue than the other sales in the record.

The Board finds the best evidence of market value to be the board of review comparables #2, #3, #4 and #5, which are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds all four comparables have basements in contrast to the subject's concrete slab foundation, suggesting downward adjustments would be required to make

the comparables more equivalent to the subject. Likewise, comparable #4 lacks a garage and comparable #5 lacks central air conditioning, both features of the subject, suggesting upward adjustments would be required for these two comparables. Nevertheless, the comparables sold from May to August 2021 for prices ranging from \$195,000 to \$210,000 or from \$161.79 to \$168.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$143,194 or \$122.18 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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: January 16, 2024



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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