



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

APPELLANT: Selma Shipley (Hake)
DOCKET NO.: 22-00278.001-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: \$5,819
IMPR.: \$41,822
TOTAL: \$47,641

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 2022 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 two-story single-family dwelling of aluminum siding exterior construction with 1,638 square feet of living area. The dwelling was constructed in 1950 for an actual age of 72. The appellant's appraiser reported the home has an effective age of 43 years. Features of the home include a partial unfinished basement and partial concrete slab foundation, a fireplace and a 240 square foot garage.¹ The property has an approximately 5,830 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 comparable sales in the Section V grid analysis of the Residential Appeal petition and an appraisal.

¹ The appellant's appraiser described the home as having central air conditioning although the assessing officials indicated the home lacked this feature. One of the appellant's appraisers inspected the subject in September 2020.

The appellant's four comparable sales include appraisal sale #1 which is identified in the grid as appellant's comparable sale #2. The properties are located within .44 of a mile from the subject with parcels that range in size from 4,060 to 6,251 square feet of land area. Each parcel is improved with either a 1.5-story or a two-story dwelling of either aluminum siding or stucco exterior construction. The homes were built from 1920 to 1971 and range in size from 1,200 to 1,632 square feet of living area. Each dwelling has a basement, where comparable #1 has finished area and comparable #1 also has central air conditioning. Each dwelling has a garage ranging in size from 216 to 440 square feet of building area. These comparables sold from January 2020 to September 2022 for prices ranging from \$129,000 to \$138,000 or from \$79.66 to \$108.25 per square foot of living area, including land.

In addition, the appellant submitted an appraisal prepared by Aaron B. Archibald and Lee D. Perry of Perry Appraisal Service, Inc., estimating the subject property had a market value of \$132,000 as of January 1, 2020. Archibald is shown as an Associate Real Estate Trainee Appraiser and Perry was identified as the Supervisory or Co-Appraiser who is a designated State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property, the appraisers developed a retrospective opinion of value using the sales comparison approach with fee simple property rights. The report identifies the intended users to be "the named client and parties associated with an assessment appeal for the property that is the subject of this report."

As to the subject, the appraisers noted that commercial property and an alley are at the subject parcel's immediate rear. The appraisers wrote as to the site, "This is considered external non-curable obsolescence and is taken into account in the sales comparison approach." (Appraisal, p. 2)

On page 3 of the appraisal, the home was noted to be in average to fair condition with some deferred maintenance observed. The chimney "appears to be at the end of it's [*sic*] life cycle with some repairs needed." The appraiser noted there was evidence of dampness but no seepage was noted and the sump pump appeared to be working. The garage and some exterior areas of the home contain chipped and peeling paint. The plumbing and electrical were described as dated. The appraisers further wrote that "deferred maintenance is taken into account in the overall condition of the property."

In the sales comparison approach, Archibald and Perry detailed six comparable sales located from .04 to .31 of a mile from the subject property. The parcels range in size from 5,219 to 6,380 square feet of land area and are improved with dwellings that were 64 to 99 years old. The homes range in size from 1,170 to 1,774 square feet of living area. Each dwelling has a full or partial basement, three of which have finished area. Three of the homes feature central air conditioning and four dwellings each have a fireplace. Each comparable has a one-car or a two-car garage. Comparables #2 and #6 each have a screened porch. 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 appraisers reported making upward adjustments to each comparable for "the prevailing market conditions" based on data indicating an annual rate of three percent. Five of the comparables were adjusted for condition due to "the markets [*sic*] reaction to their overall

superior condition of improvements” of significant updating to floor covers, bathrooms and kitchens. Two comparables were adjusted for their superior brick exteriors when compared to the subject. (Appraisal p. 5) After making adjustments to the comparables for differences from the subject in financing concessions, date of sale, location, condition, bathroom count, gross living area, basement finish, cooling, garage size and/or other amenities, the appraisers estimated the comparables had adjusted prices ranging from \$118,000 to \$136,613, including land. Based on this data, the appraisers found the median adjusted value in the sales comparison approach was the most reliable and given all weight in concluding value using the sales comparison approach.

Based on the foregoing sales and appraisal evidence, the appellant requested a reduced total assessment of \$44,000 which, when multiplied by three, reflects the appraised value conclusion of \$132,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,641. The subject's assessment reflects a market value of \$142,937 or \$87.26 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appellant’s evidence, the board of review in a memorandum noted that the appraisal utilized by the appellant opines a market value for the subject property as of January 1, 2020, 24 months prior to the lien date at issue of January 1, 2022. Furthermore, the sales data utilized in the report occurred from 20 to 30 months prior to the assessment date at issue. Therefore, the board of review contends that those older sales in the appraisal fail to represent the market conditions of the subject as of January 1, 2022. Additionally, the board of review notes that the subject’s assessment for tax year 2020 was reduced to reflect the appraised value conclusion of \$132,000. Thereafter, township equalization factors were applied for 2021 and 2022 as follows ($132,000 \times 1.0734 = 141,690$ (rounded) $\times .0088 = 142,938$ (rounded)) resulting in the current assessment of the property.³

In further support of its contention of the correct assessment, the board of review submitted information on eight comparable sales, three of which (comparables #6, #7 and #8) are located within the same neighborhood code as is assigned to the subject. The board of review included a map depicting the locations of the subject and these eight comparables with a notation that the properties are “located in the subject’s immediate market area.” The comparables are situated from .13 of a mile to 1.09 miles from the subject and consist of parcels ranging in size from 5,320 to 7,840 square feet of land area. The comparables are improved with either 1.75-story or

² Procedural rules Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

³ With regard to the 2020 assessment reduction by local assessing officials and not specified by the Lake County Board of Review, the Property Tax Appeal Board takes judicial notice of Sec. 16-80 of the Property Tax Code (35 ILCS 200/16-80) providing, in pertinent part, that “. . . if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period . . . unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review.”

2-story dwellings of brick, wood siding or aluminum siding exterior construction. The dwellings were built from 1901 to 1951. Comparables #1, #3 and #6 have reported effective ages of 1967, 1957 and 1968, respectively. The homes range in size from 1,206 to 1,832 square feet of living area. Each dwelling has a basement, one of which has finished area and three comparables each has a fireplace. One comparable has central air conditioning. Six of the comparables have a garage ranging in size from 240 to 768 square feet of building area. The properties sold from January 2021 to April 2022 for prices ranging from \$139,900 to \$215,000 or from \$95.52 to \$148.07 per square foot of living area, including land.

Based on the foregoing evidence and argument, 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 appellant provided four comparable sales and an appraisal of the subject property while the board of review provided eight comparable sales. The Board has given little weight to the appellant's appraisal in this record and appellant's comparable sale #2/appraisal sale #1 since the sales occurred least proximate to the lien date at issue and given the available additional sales in the record that are more proximate in time to January 1, 2022. The Board has also given reduced weight to board of review comparables #2 and #3, each of which lack a garage, which is a feature of the subject. Furthermore, reduced weight has been given to appellant's comparables #1, #3 and #4 along with board of review comparables #4, #5, #7 and #8 due to their dates of construction ranging from 1905 to 1936, making these homes significantly older than the subject dwelling built in 1950.

While none of the remaining comparables are particularly similar to the subject in all respects, the Board finds the best evidence of market value to be board of review comparable sales #1 and #6. These properties sold in September 2021 and April 2022, respectively, for prices of \$180,000 and \$182,500 or for \$133.33 and \$123.81 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$142,937 or \$87.26 per square foot of living area, including land, which is significantly below the best comparable sales in the record, despite that the subject appears to have both finished basement area and central air conditioning which features are not reported to be present in the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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 26, 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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